

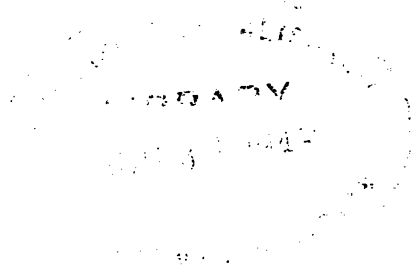
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U.S. Dept. of Army
WAR DEPARTMENT

TECHNICAL MANUAL

ACCOUNTING FOR PUBLIC FUNDS

April 1, 1943



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FOREWORD

Pages and cover of this Technical Manual are fastened together with Acco fasteners or other similar method of temporary binding. Permanent stapling should not be made.

Changes to this manual will be published currently as required by new laws, decisions of the Comptroller General of the United States, Army Regulations, and other fiscal directives. This manual should be regarded as a general guide only and should not be depended upon for accuracy in technical detail. The reader should consult current directives and regulations for the latest information and for technical accuracy.

The paragraphs in this manual are numbered according to chapters; that is, number 103 indicates paragraph 3 in chapter 1, number 209 indicates paragraph 9 in chapter 2. Paragraphs with decimal suffixes indicate subparagraphs; for example, number 102.1 indicates the first subparagraph under paragraph 2 of chapter 1.

Page numbers are consecutive for each chapter. The first page in chapter 1 is 101; the first page in chapter 2 is 201, and so on. If it becomes necessary to add a new page between pages 101 and 102, the new page will be numbered 101-A; however, if page 151 is the last page in chapter 1 and two new pages are added at the end of the chapter, they will be numbered 152 and 153.

It will be noted that each page bears a date in the upper left-hand corner which is the date of publication of the page. If a page is revised after the publication of the manual, it will contain a change number, as, for example, "C-1," which indicates that the original page is replaced by the page marked "C-1."

With the publication of each change to this Technical Manual, a memorandum will be attached which will explain the reasons for the change and will also contain specific instructions for filing the new pages. Each new page inclosed with the memorandum will bear the same date as the memorandum, and also the same change number.

It is important that changes be filed in numerical order; for example, Change 5 should not be filed before Change 1 is filed because Change 5 might contain a revision to a page also revised by Change 1. Thus, before filing Change 5, a check should be made to see that Changes 1 to 4, inclusive, have been filed. This will also assure that no changes are omitted.

After all the pages attached to a change memorandum have been filed according to instructions, the memorandum itself should be placed in the back of the binder.

Replaced pages should be destroyed immediately.

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CHAPTER 1

NATIONAL BUDGET AND ACCOUNTING SYSTEM

SECTION I

GOVERNMENT FINANCIAL OPERATIONS

101. Public responsibility.—Under the constitutional Government of the United States the raising and spending of revenue and the management of the Treasury are major public responsibilities. The public not only supplies the funds with which the Government is financed, but also feels directly the effects of Government financial operations. The Government derives income from various business enterprises as well as from taxes, licenses, fines, fees, sales of property, rentals, etc. It makes expenditures on and for personal services, materials, supplies, furniture and fixtures, equipment of various sorts, land, buildings, rentals, investments, maintenance of the Armed Forces, and other objects involved in the conduct of its activities. Its collections must be credited to the proper Government accounts, transferred to the parts of the country where needed, and disbursed on order of properly authorized officers. All these transactions affect the condition of the public Treasury.

102. Division of governmental power.—Our Federal Constitution provides for a Government of three coordinate branches. The first of these, the Congress, is a legislative body, chosen by the people to determine policy and impowered to criticize and within the limits set by the Constitution, to control the executive branch. The second is a chief executive, the President, who is authorized to exercise supervisory functions subject to law and, in a limited degree, to participate in policy determination. The third is a judiciary, the Supreme Court and such other courts as Congress “may from time to time ordain and establish,” with independent power to decide all cases arising under the Constitution and laws of the United States.

103. Necessity for financial control.—The division of governmental powers among the policy-determining, the executive, and the judicial branches of the Government provides a general guide to the ultimate assignment of financial functions. To permit efficient conduct of financial procedures as well as to provide effective means for their control, systematic provisions must exist for estimating revenue requirements; laying and collecting taxes; planning, authorizing, and

directing expenditures; receiving, keeping, and disbursing money; recording and reporting financial information; and accounting for the use of all public funds. Few, if any, of these functions are wholly legislative, wholly administrative, or wholly judicial, in nature.

104. Relationship of Government agencies.—Financial functions fit together as related steps in a complete series of operations with respect to receipts, disbursements, and budgetary and accounting control. Thus financial administration as a whole is not so much a matter of the organization of a single agency with respect to given objectives, as it is the establishment and maintenance of cooperative relationships between and among agencies which necessarily exist separately. Preparation of the annual budget, for instance, involves the compilation and analysis of hundreds of estimates from the spending agencies.

105. Budget and Accounting Act.—The Budget and Accounting Act of 1921 was the culmination of a decade of effort toward the establishment of an executive budget system in the Federal Government. Its main provisions are—

(1) The requirement that the President shall transmit to Congress an annual budget containing estimates of both revenues and expenditures, and all supplemental and deficiency estimates which may be necessary or in the public interest.

(2) The provision that no other officer or employee of the executive branch shall submit any request or recommendation relating to expenditures or methods of financing, except at the request of one of the houses of Congress.

(3) The establishment of the Bureau of the Budget, under the direct supervision of the President, with the duty of preparing the budget document and all supplemental and deficiency estimates under such rules as the President may prescribe, and to make investigations at the direction of the President to aid him in promoting administrative economy and efficiency and in discovering needful changes in organization.

(4) Provision for the establishment of a General Accounting Office, independent of the executive branch and under the control and direction of the Comptroller General of the United States, for the purpose of auditing the accounts of disbursing officers of the Government. Balances certified by the Comptroller General are final and conclusive upon the executive branch of the Government.

• **106. Nature of financial procedures.**—Under the Budget and Accounting Act a system has been developed which has by no means been perfected. However, certain fundamental principles have be-

come apparent, on which depend both the present performance and the future improvement of this system. To gain a clear comprehension of these principles, one must understand the nature of four major processes by which financial policies are determined and executed. These four major processes, which are the subject matter of this Technical Manual, are—

- (1) Formulation and adoption of the annual budget.
- (2) Receipt, custody, and disbursement of appropriation funds.
- (3) Collection of revenue and other receipts.
- (4) The accounting system used for recording and auditing financial transactions and operations.

SECTION II

BUDGET

107. Scope.—The budgetary process is only one of the essential elements of the financial system; but, since it is the means whereby the executive branch is linked to the legislative branch of the Government in the planning of governmental expenditures in accordance with public policy, its successive steps are logically the next subject for discussion. These steps are covered in this section.

108. Bureau of the Budget.

108.1. Establishment and organization.—The Budget and Accounting Act providing for a national budget system, places upon the President the duty of transmitting to the Congress the annual budget, together with his estimates of receipts, expenditures, and other budgetary data. To aid the President in this duty, the same act created the Bureau of the Budget. Under rules prescribed by the President, the bureau prepares for him the annual budget and such supplemental and deficiency estimates as he may from time to time recommend to the Congress. The bureau has authority under the act entitled, "An Act to Assemble, Correlate, Revise, Reduce, or Increase the Estimates of the Several Departments and Establishments." By direction of the President, the bureau studies the organization, activities, and methods of the departments and establishments. The bureau is under the general supervision of the Director of the Budget, who has as chief aides an assistant director, a general council, five assistant directors in charge of divisions, and an administrative assistant.

108.2. Functions.—The President, by executive order, has set forth the functions of the Bureau of the Budget as follows:

- (1) To assist the President in the preparation of the budget and the formulation of the fiscal program of the Government.

- (2) To supervise and control the administration of the budget.
- (3) To conduct research in the development of improved plans of administrative management, and to advise the executive departments and agencies of the Government with respect to improved administrative organization and practice.
- (4) To aid the President in bringing about more efficient and economical conduct of the Government service.
- (5) To assist the President by clearing and coordinating departmental advice on proposed legislation and by making recommendations as to Presidential action on legislative enactments, in accordance with past practice.
- (6) To assist in the consideration and clearance and, when necessary, in the preparation of proposed executive orders and proclamations.
- (7) To plan and promote the improvement, development, and coordination of Federal and other statistical services.
- (8) To keep the President informed of the progress of activities conducted by agencies of the Government with respect to work proposed, work actually initiated, and work completed, together with the relative timing of work between the several agencies of the Government; all to the end that the work programs of the several agencies of the executive branch of the Government may be coordinated, and that the moneys appropriated by the Congress may be expended in the most economical manner possible with the least possible overlapping and duplication of effort.

109. Preparation of budget.—Preparation of a budget involves the determination of available revenues as well as the probable need for funds for the duration of some assumed future period. Tentative estimates are prepared at the various agencies, reviewed by the Bureau of the Budget, and shaped by the President into a comprehensive program for the consideration of Congress. The procedure for coordinating executive action on the estimates involves the four following steps or processes:

- (1) Initiation of the estimates.
- (2) Analysis by the Budget Bureau.
- (3) Action by the President.
- (4) Compilation and transmittal to Congress.

The formulation of the expenditure program is the first important step in the budgetary process, and it is the step in which the Bureau of the Budget needs the assistance of the operating departments and establishments.

110. Departmental budget officers.—While the Bureau of the Budget is the core of the executive budget system, other officials and organizations have been associated with it. Most important of these are the budget officers for the departments and establishments. The Budget and Accounting Act requires that the head of each department and independent establishment designate an officer as budget officer for that department or establishment. It becomes the duty of the budget officer in each department to assist the head of the department in preparing his estimates and in furnishing such other information as the Bureau of the Budget may require from time to time, and to act in the general capacity of liaison officer in contact with the bureau. (Sec. 1642, M. L. 1939.)

111. Budget officer for War Department.—Under the provisions of the Budget and Accounting Act, the Director of the Fiscal Division, Headquarters, Army Service Forces, is designated as budget officer for the War Department. He may designate an assistant budget officer to perform such duties as may be delegated by him and to act as budget officer in his absence. (S. O. S. Organization Manual, 1942.)

112. Initiation of estimate by War Department.—During peacetime the War Department is required to transmit its estimates to the Budget Bureau of September 15 of each year, for the fiscal year beginning on the following July 1. However, during wartime, it is not practical to require such submission within the given time. This delayed procedure does not always permit of transmittal to Congress at the opening of its regular session. However, it must be submitted in ample time to permit Congress to give an orderly review of the estimates to insure passage before the beginning of the fiscal year covered by the estimates. The work of collecting information from the branches, divisions, and bureaus of compiling estimates for review by the Secretary of War must therefore be started by the War Department budget officer about a year before the beginning, and 2 years before the ending, of the period during which the funds will be expended. The estimates must be submitted by each branch, division, or bureau to the War Department budget officer, compiled and revised by him, reviewed by the Secretary of War, and submitted to the Bureau of the Budget. (Sec. 1643, M. L., 1939.)

113. Analysis by Budget Bureau.—The Bureau of the Budget reviews the departmental estimates for the President and hears representatives of all departments and establishments in regard to the needs of their respective executive units for the funds requested. When estimates are received from a department or establishment, they are

referred to the division of the Bureau of the Budget designated to examine the estimates of that department or establishment. This division studies the history of each item of the estimates and the justification statements submitted, and notes questions to ask at the forthcoming budget hearings. The hearings before the Budget Bureau are then scheduled, and all departments and establishments are notified of the dates set for their respective organizations. These hearings are conducted more or less informally with the budget officer of the department present at all times and such other officers of that department as are necessary to answer questions of the committee. Hearings for a single department or establishment may take as long as 4 weeks, depending upon the size of the department and the amount of work involved, while the time for the entire series of hearings is about 3 months.

114. Action by President.—During the period of the hearing and the review of the estimates, work is proceeding toward the preparation of tables showing for each appropriation item—

- (1) The actual expenditures of the preceeding fiscal year.
- (2) The amount appropriated for the current year.
- (3) The departmental estimates for the ensuing year.
- (4) The amount by which the recommendation of the Director of the Budget exceeds or falls short of the departmental estimate, with the reasons therefor.
- (5) The amount by which the Director's recommendation exceeds or falls short of the current year's appropriation, with the reasons therefor.

With a tabular statement such as this for each department or establishment, the President considers each item in consultation with the Directors of the Budget and determines the amount he will recommend for appropriation by Congress. The Budget Bureau advises each department and establishment of the amounts approved by the President, and then revises its estimates in keeping with these allowances. (Sec. 1637, M. L., 1939.)

115. Compilation and transmittal to Congress.—In the compilation of the budget document, certain other tabulations are prepared besides the departmental estimates of appropriations and schedules of obligations. Estimates of appropriations for the legislative establishment and for the Supreme Court are submitted on or before October 15 of each year and are included without revision by the Budget Bureau. Estimates of receipts under existing laws are prepared by the Treasury, and are included together with estimates, if any, under new revenue proposals under consideration.

There is also a general budget summary with supporting schedules. The schedules are general statements of actual and estimated receipts and expenditures, of the condition of the General Fund of the Treasury, and of the public debt and the contingent liabilities of the Government. The budget document is compiled by the Fiscal Division of the Budget Bureau. The drafting of the budget message of the President is done by the Director of the Budget with the assistance of the Fiscal Division.

116. Financial operations excluded from budget.—With the inauguration of the budget system it was generally assumed that all the elements of the Government's financial program would be included in the annual budget submitted by the President. This, however, has not been the case. Large sums are expended each year which are not included in the annual budget. These sums belong to two major expenditure categories as follows:

(1) Amounts expended under deficiency and supplemental appropriations.

(2) Amounts expended by Government corporations and other specially constituted agencies.

Estimates of annual expenditures from permanent appropriations are not included among the detailed statements of expenditures from annual appropriations, but are included in tabular summaries of the estimated appropriations and expenditures of each department and establishment. (Sec. 1638, M. L., 1939.)

117. Deficiency and supplemental appropriations.—An important step in the prevention of deficiency and supplemental estimates was the inauguration of the budget system and its requirements for careful financial planning. The Budget Bureau, in its circular of instructions for the preparation of the estimates, warns the departments against reliance on supplemental or deficiency estimates. The most effective means of preventing deficiencies lies in efficient control over budgetary requirements and execution.

117.1 Supplemental estimates.—Supplemental estimates of appropriations are those which are made after the regular budget has been transmitted to Congress. The necessity for such estimates arises either out of new functions for which no appropriation has been made in the legislative enactment or out of exigencies or plans which arose too late for inclusion in the regular budget. Supplemental estimates apply to the current or the forthcoming fiscal year and are formulated in substantially the same manner and follow approximately the same procedure as budgetary estimates of appropriations.

117.2. Deficiency estimates.—Deficiency estimates refer to the

current or past fiscal years and arise out of the inability of the operating agency to keep within the amount previously appropriated. The reasons for this may be either an emergency or ineffective control of the spending officers. Antideficiency legislation has been enacted from time to time to prevent the incurring of obligations in excess of appropriations. However, to meet the problem of exhaustion of the appropriation before the end of the fiscal year, as well as that of the need for supplemental estimates, the Budget and Accounting Act provides for the submission of such estimates to Congress. They are sent to Congress by the President, again following virtually the same procedure as that for budgetary estimates. (Sec. 1638, M. L., 1939.)

118. Expenditures of specially constituted agencies.—The general budget summary in the annual budget does not indicate the total expenditures of Government agencies from funds made available by Congress. Certain agencies are provided with so-called revolving funds, and the budget shows only the net difference between their receipts and expenditures. A number of agencies carry on large financial operations, involving the passage of large sums of money in and out of the Treasury without appropriations therefor. Frequently appropriations for these agencies are made only in the form of provision for administrative expenses or for a portion thereof. Some agencies operate from year to year on revolving funds which are not annually appropriated. A number of these agencies having funds at their disposal not derived from annual appropriations have been required by executive orders to submit estimates of their administrative expenses for the approval of the Director of the Budget. A special section in the annual budget is now devoted to estimates of the administrative expenditures for such of these agencies as still remain independent.

119. Adoption of expenditure program.—The budget document submitted by the President is not the budget of the United States, nor does it become one. It is simply a proposed budget or an estimate of expenditures. The budget is actually the combined result of a number of separate appropriation acts. Although separately enacted, appropriation bills are drawn by a single committee in each house. In both the House and the Senate the committee on appropriations divides itself into subcommittees for conducting hearings and preparing or considering bills. The subcommittees report to the full committees and the full committees to their respective houses.

To settle differences, conferees are appointed by the President of the Senate and the Speaker of the House respectively from the subcommittees which had charge of the bill in each house. According to the

rules governing the powers of conferees, nothing in the bill can be changed, except provisions concerning which there is a disagreement between the two houses; nor can any new matter be added in conference. When different amounts are named by the two houses for an item in an appropriation bill in its passage through Congress, the conferees may agree upon any figure between the two extremes, but they cannot go below the lower amount nor above the higher. Any violation of this rule makes the conference report subject to rejection on a point of order when the report is presented in either house. A conference report may, of course, be rejected by either house, in which case more conferences are held. When all differences between the two bodies have been adjusted, the bill is signed by the presiding officers of the two houses and sent to the President.

Appropriation bills, like all others, must be sent to the President for his signature. When bills involving financial matters are received by the President he refers them to the Budget Bureau. There the views of the agency concerned are ascertained, and recommendation by the Director of the Budget is then made. Prompt return of all such bills must be made to the President, as he has only 10 days after the presentation of each bill to him in which to sign or veto it, otherwise the bill automatically becomes a law. However, should Congress adjourn in the meantime and no action be taken by the President, the bill cannot become a law.

SECTION III

GENERAL ACCOUNTING OFFICE

120. Purpose of creation.—The Budget and Accounting Act of 1921 created the General Accounting Office for the purpose of securing, independently of the executive departments and other spending and collecting agencies of the Government, the uniform settlement and adjustment of all claims and accounts in which the United States is concerned, either as debtor or creditor.

121. Organization.—The act creating the General Accounting Office provides that it shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The General Accounting Office includes the Office of the Comptroller General as well as the Office of the General Counsel, the Office of Investigations, and the following major divisions: Audit, Claims, Postal Accounts, Accounting and Bookkeeping, and Reconciliation and Clearance.

122. Administration of General Accounting Office.—Under authority of the Budget and Accounting Act, the Comptroller General appoints and removes attorneys and other employees of the General Accounting Office. They perform such duties as may be assigned to them by him. All official acts performed by the attorneys and employees of that office, when specifically directed by the Comptroller General, have the same force and effect as though performed by the Comptroller General in person.

123. Rules and regulations.—The Comptroller General prescribes the rules and regulations for carrying on the work of the General Accounting Office, including those for the admission of attorneys to practice before it. He also furnishes, under the seal of the office, copies of records and proceedings conducted there, for use as evidence. (Sec. 1646, M. L., 1939.)

124. Countersigning of warrants.—All warrants, even though authorized by law and signed by the Secretary of the Treasury, are invalid until countersigned by or in the name of the Comptroller General. (AR 35-760.)

125. Accounting forms, systems, and procedure.—The Comptroller General is required by law to prescribe the forms, systems, and procedures for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of the accounts of fiscal officers and of claims. He is also required to report to Congress upon the adequacy and effectiveness of such administrative examination, which is performed by the heads of the various executive departments of the Government. (Sec. 1650, M. L., 1939.)

126. Advance decisions required of Comptroller General.—Upon the application of a disbursing officer or of the head of any executive department or of any independent establishment not under the executive departments, the Comptroller General is required to render his decision in advance upon any question involving a payment to be made by the officer concerned or under him, which decision, when rendered, governs in the settlement of the account involved. (AR 35-730.)

127. Settlement of all Government claims and accounts.—The General Accounting Office is charged by law (and this function is independent of the executive departments) with the settlement and adjustment of all claims and demands whatever by the Government of the United States or against it, including all accounts whatsoever in which the Government of the United States is concerned, either as debtor or creditor. The balances certified by the Comptroller General

are final and conclusive upon the executive branch of the Government. (AR 35-730.)

128. Preservation of accounts and vouchers.—The General Accounting Office preserves all accounts, with their vouchers and certificates, which have been finally adjusted. (Sec. 1651, M. L., 1939.)

129. Revision of settled accounts.—The Comptroller General may review any settled account on his own motion when it is in the interest of the United States to do so. (Sec. 1651, M. L., 1939.)

130. Recovery of debts.—The General Accounting Office is required to supervise the recovery of all debts finally certified by it to be due the United States. (Sec. 1651, M. L., 1939.)

131. Reports of delinquencies in rendering accounts.—The Comptroller General is required by law to report annually to Congress officers and administrative departments and establishments which are delinquent in rendering or transmitting accounts. Each such case must show the cause and whether or not the delinquency was waived. He is also required to report the names of the officers found upon final settlement of their accounts to have been indebted to the Government together with the amount of the indebtedness, and pertinent data concerning the failure to remit the necessary sum to the Treasury of the United States. (Sec. 1651, M. L., 1939.)

132. Investigations and reports relating to public funds.—It is the duty of the Comptroller General to investigate all questionable matters relating to the receipt, disbursement, and application of public funds. It is also his duty to make recommendations to the President (when so requested by him) and to Congress, concerning legislation necessary to facilitate the prompt and accurate rendition and settlement of accounts. It is his duty, likewise, to make similar recommendations concerning any other matters he may deem it advisable to question in regard to the receipt, disbursement, and application of public funds, or regarding economy or efficiency in public expenditures. Moreover, it is the duty of the Comptroller General to furnish to the Bureau of the Budget such information relating to expenditures and accounting as it may request from time to time. In still another field, the Comptroller General is required to make investigations and reports when so ordered, by either house of Congress or by any committee of either house having jurisdiction over revenue, appropriations, or expenditures. He must also furnish assistants from his office to aid such committees when requested to do so. He must likewise report to Congress every expenditure or contract made by any department or establishment in any year, in violation of law. He also reports to Congress upon the adequacy and effectiveness of depart-

mental inspection of the offices and accounts of fiscal officers. In a final and impressive grant of power, he is authorized by law to have access to and to examine any books, documents, papers, or records of all departments and establishments relating to Federal finance, for the purpose of securing information regarding the powers, duties, activities, organizations, financial transactions, and methods of business of their respective offices. An exception is made in the case of certain funds established for purposes of intercourse or treaty with foreign nations. (Sec. 1651, M. L., 1939.)

133. Comptroller General of the United States.

133.1. By whom appointed.—The Comptroller General of the United States and the Assistant Comptroller General of the United States are appointed by the President, with the advice and consent of the Senate.

133.2. Term of office and method of removal.—The Comptroller General and the Assistant Comptroller General hold office for 15 years. The Comptroller General is not eligible for reappointment. He or the Assistant Comptroller General may be removed at any time by joint resolution of Congress, after notice and hearing, when in the judgment of Congress the Comptroller General or the Assistant Comptroller General has become permanently incapacitated or has been inefficient, or guilty of neglect of duty, or of malfeasance in office, or of any felony or conduct involving moral turpitude, and for no other cause and in no other manner except by impeachment. (Sec. 1649, M. L., 1939.)

CHAPTER 2

PROCUREMENT OF PUBLIC FUNDS

SECTION I

APPORTIONMENT OF APPROPRIATED FUNDS

201. Warrants.—Expenditures of money from the Treasury are controlled by the General Accounting Office through countersignature of all warrants. Warrants are divided into three types: appropriation warrants, accountable (war) warrants, and settlement warrants.

201.1. Appropriation warrant.—When an appropriation bill for the military or other activities of the War Department has been passed by Congress, it is sent to the President for approval and signature. If the President signs it, the bill becomes a law. Thereupon, it is sent to the State Department for the affixing of a "Public Number," after which the document is placed in the Archives. A certified copy of this document is forwarded to the Secretary of the Treasury (Division of Bookkeeping and Warrants) who has an "appropriation warrant" prepared from it for his signature and for the countersignature of the Comptroller General of the United States. This "appropriation warrant" is then registered by the War Department Division of the General Accounting Office. The Secretary of War is furnished with a certified copy of this warrant, which is a notification that the amounts indicated therein are subject to his requisition. However, no actual expenditure can be made from these amounts until funds have been advanced to a proper disbursing officer on an "accountable warrant."

201.2. Accountable warrants.—Accountable warrants, sometimes called "war warrants," are issued upon requisition of the Chief of Finance acting for and in the name of the Secretary of War. The amounts shown on a requisition are based upon the request for funds made by the disbursing officer concerned. The requisition is forwarded to the Treasury, where an accountable (war) warrant is prepared. This, accompanied by the requisition, is forwarded to the Comptroller General. The Comptroller General approves the requisition and countersigns the warrant and returns both to the Treasury Department. Upon receipt of the countersigned warrant, the Treasurer of the United States prepares an original and two copies of Treasury Department Form No. 5254. The original and both copies

are in the nature of advice of the issuance of a warrant. The original is forwarded to the disbursing officer, the duplicate retained by the Treasury, and the triplicate forwarded to the Chief of Finance.

201.3. Settlement warrant.—Certain claims against the United States are required to be settled directly by the General Accounting Office rather than by disbursing officers. When the General Accounting Office determines that such a claim is valid and properly due the claimant, a certificate of settlement is prepared, together with a notice of settlement for transmittal to the claimant. The certificate of settlement is forwarded to the Division of Bookkeeping and Warrants, Treasury Department, for preparation of a "settlement warrant." The settlement warrant then is forwarded directly to the Treasurer of the United States, who draws a check in payment of the claim. Settlement warrants charge the appropriate accounts of the Treasury Department in the same manner as accountable (war) warrants which are used when funds are advanced to disbursing officers. (AR 35-760.)

202. Appropriated funds.—An appropriation is an authorization by an act of Congress to make payments from funds in the Treasury of the United States for specified purposes. The departments and establishments which function as spending agencies are subject only to the limitations contained in an appropriation act and in General Accounting Office regulations. Funds are available for obligation at any time during the fiscal year or years for which they were appropriated. Acts of Congress making annual appropriations for the Army are published in War Department Bulletins. (AR 35-760.)

203. Apportionment by Bureau of the Budget.—An apportionment is a determination by the Director of the Bureau of the Budget of the amount of obligations which may be incurred under an appropriation or contract authorization during a specified period. To prevent the various spending agencies from expending the whole of any appropriation prior to the end of the fiscal year, the Bureau of the Budget has been given control of the apportionment system. Under this system the apportionment is made on a quarterly basis with the intent of keeping the spending agencies within their appropriations and thereby obviating the necessity of making deficiency estimates for submission to Congress. Although apportionments usually are made in equal installments, it is possible for the War Department (or any other spending agency) to receive its funds in unequal portions, provided that requests for modification, accompanied by written justification, are made to the Bureau of the Budget. (AR 35-840.)

204. Fiscal Division of War Department.—The preparation of estimates of appropriations for the War Department and their submission to the Bureau of the Budget are processed through the Fiscal Division, Army Service Forces, War Department. After appropriations for the War Department have been passed by Congress they are picked up on the books of that office and reserves are set up. The remaining balance is allocated to the chiefs of the obligating and supplying agencies, by quarters of the calendar year. (Cir. No. 58, W. D., 1942.)

205. Operating or supply agencies.—The allocation of funds to the agencies is by major projects as they appear in the estimates. Changes between projects by services are reported and the books are adjusted accordingly. Major changes must be explained. When the chief of an arm or service receives an allocation of funds, he allots any sums within the amount allocated, to such agencies as he may select to make use of them for the procurement of necessary supplies and services. Allotments within the War Department are made on War Department Form No. 23 (Allotment Advice).

Monthly reports are made to the Fiscal Division of the War Department by the various obligating and supply services of that department, and all requests for additional funds must be submitted to that division. Further, whenever any obligating or supply service has a document covering a new project requiring funds, the document is submitted to the Fiscal Division for determination as to whether the funds can be made available. Funds may be made available from reserves that have been established, or eventually, if necessary, under the ten percent transfer clause included in the appropriations act. From information contained in these monthly reports, it is possible to determine whether the various services have made full use of the funds that were available to them, and thus the Fiscal Division can act intelligently on requests for additional funds. (AR 35-840.)

206. Records.—The Chief of Finance keeps detailed records of allocations and apportionments in order that the Secretary of War, the chiefs of operating or supply agencies, and others concerned, readily may ascertain the status of appropriations at any time. (AR 35-740.)

SECTION II

FISCAL FEATURES

207. Scope.—This section covers the important fiscal features concerned in accounting for War Department funds. The accounting responsibility is twofold:

- (1) Accounting for the expenditure of appropriations.
- (2) Accounting for receipts and collections.

208. Fiscal year.—In considering Federal accounting, it should be borne in mind that the Government keeps its books on a fiscal year basis, from July 1 to June 30, inclusive, and not on a calendar year basis. The fiscal year is named for the year in which it ends. The fiscal year 1943 began on July 1, 1942 and ends on June 30, 1943. Often appropriations are made for two fiscal years; that is, an appropriation for 1942-43 would run from July 1, 1941 to June 30, 1943. (AR 35-740.)

209. Use of symbol code.—The Finance Department is concerned primarily with the three agencies of the Government which participate in accounting for funds under the various appropriations set up in the Military Appropriation Act and in the several supplemental or deficiency appropriation acts. These are—

- (1) The General Accounting Office.
- (2) The Treasury Department.
- (3) The War Department.

Both the General Accounting Office and the Treasury Department use the same accounting code in maintaining records and accounts of funds expended and collected. The War Department differs somewhat in arranging its accounting code. It actually maintains most of the features except that the designation "A" for "Army" is used instead of "21," while the fiscal year is placed at the end of the code instead of at the beginning. The two different designations for Finance Service, Army 1942-43 are—

General Accounting Office and Treasury Department—
212/30425.

War Department—A 0425-23.

210. General Accounting Office symbol code.—The General Accounting Office has prescribed a symbol code which consists of a series of numbers used to designate the appropriation, the fiscal year, and the department or agency making the expenditure; that is 212/30425 (F.C. D-1).

210.1. Department designation.—The first two digits of the General Accounting Office symbol code number indicate the particular Government department making the expenditure. By referring to the following table one finds the number “21” has been assigned to the War Department:

- (1) *Legislative branch.*
 - 00—Legislative.
 - 01—Architect of the Capitol.
 - 02—Botanical Garden.
 - 03—Library of Congress.
 - 04—Government Printing Office.
 - 05—General Accounting Office.
- (2) *Judicial branch.*
 - 10—Judicial.
- (3) *Executive branch.*
 - 11—Executive Office.
 - 12—Department of Agriculture.
 - 13—Department of Commerce.
 - 14—Department of the Interior.
 - 15—Department of Justice.
 - 16—Department of Labor.
 - 17—Navy Department.
 - 18—Post Office Department.
 - 19—Department of State.
 - 20—Treasury Department.
 - 21—War Department.
 - Etc.

210.2. Appropriation designation.—The General Accounting Office prescribes four-digit code numbers for use in designating each appropriation made by Congress. These four digits form the last four figures in the General Accounting Office symbol code, and they are known as the basic number. By referring to the following illustration one finds the number “0425” is the General Accounting Office code number for the appropriation “Finance Service, Army”:

G. A. O.

Number

Appropriation title

0002	Emergency Fund for the President.
0425	Finance Service, Army.
0502	Supplies and Transportation, Army.
0705	Air Corps, Army.
6512	National Defense Housing, War, Maintenance.

210.3. Fiscal year designation.—Every General Accounting Office symbol code number pertaining to an appropriation must contain a fiscal year designation applicable to the appropriation. The fiscal year designation is shown between the department and appropriation designations. In this position “3” represents 1943, and “2/3” represents 1942-43. Thus the code designation “212/30425” signifies a War Department appropriation entitled “Finance Service, Army, 1942-43.”

An appropriation usually covers the particular fiscal year to which a military appropriation act relates. However, some appropriations are not made for a definite fiscal year or years. These are known as “No Year” appropriations. An example is the fund appropriated for “Maintenance of National Defense Housing for the War Department.” This was appropriated to be used for that purpose without regard to fiscal year until it is entirely expended or otherwise disposed of by congressional action. The General Accounting Office symbol code for this fund is 21X6510. The letter “X” here replaces the digit ordinarily used to indicate the fiscal year. (F. C. D-1.)

211. War Department Procurement Code.—The War Department Procurement Code consists of a list of the purposes for which the various War Department appropriations may be expended, each purpose with its code number and scope embraced by the appropriation. Codes are set up under the particular supply services responsible for the expenditure of specified appropriations or subappropriations. Each appropriation is identified by its name or title as carried on the books of the Treasury, by its authorized abbreviations, by its basic number in the appropriation code prescribed by the General Accounting Office, and by its fiscal year designation.

Both the General Accounting Office symbol code number and the Treasury title abbreviation are code symbols of the appropriations made by Congress. When the estimates are submitted to Congress by the President they are broken down into smaller units covering different purposes of expenditure under each proposed appropriation. Congressional appropriations cover large divisions, such as Finance Service, Army; Engineer Service, Army; Supplies and Transportation, Army; etc. There is a Treasury title abbreviation for each appropriation and a General Accounting Office symbol code number to correspond. These two agencies are charged with the task of watching over the spending of these appropriations. However, before these appropriations are allocated and disbursed by the War Department they are broken down into smaller units called purposes, corresponding to the detailed break-down in the budget. The Finance

Department is required by law to maintain a detailed record of each such unit or break-down of the appropriation. The Finance Department does this by using a system of code numbers of its own, which furnishes the essential information needed to identify the purpose for which each expenditure is made. The War Department Procurement Code, including these purpose numbers, is published annually by the Chief of Finance in the "D" series of Finance Circulars.

211.1. Prescribed purpose codes.—Each purpose number in the Procurement Code is broken down into two elements, the project number and the objective-classification number.

(1) *Project classification.*—All project numbers consist of three digits, the first representing the project classification, as shown below :

- 100—*Procurement and production.*—Procurement, by purchase or manufacture, of supplies, material, and equipment for distribution as part of the supply program.
- 200—*Construction.*—Construction of facilities and acquisition of land, including expenses directly incident thereto.
- 300—*Maintenance of structure and operation of utilities.*—Repair and maintenance of existing facilities, and operation of utilities.
- 400—*Operating (including maintenance and repair of chattels).*—Expenses incident to general or overhead operations, including miscellaneous procurement not of major significance to the supply program.
- 500—*Education and training.*—Expenses incident to educational and training functions.
- 600—*Research and development.*—All expenses incident to research and development activity, undertaken with a view to improvement in products, materials, or methods.
- 700—*Department overhead.*—Expenses incident to administration directly under the department.

(2) *Object numbers.*—In order to complete a purpose number the project numbers indicated in (1) above must be followed by a dash and the objective-classification number consisting of two digits. The appropriate object of expenditure to be stated in each case must be selected from the list below :

- 01 Personal services.
- 02 Travel.
- 03 Transportation of things.
- 04 Communication services.
- 05 Rents and utilities services.

- 06 Printing and binding.
- 07 Other contractual services.
- 08 Supplies and materials.
- 09 Equipment.
- 10 Land and structures.
- 11 Grants, subsidies, and contributions.
- 12 Pensions, annuities, and insurance losses.
- 13 Refunds, awards, and indemnities.
- 14 Interest.
- 15 Public debt retirement.
- 16 Investments and loans.

212. Significance of purpose number.—The purpose number has the ultimate result of showing by the procurement code process the use to which the funds are being put and whether the expenditures so made conform to the intent shown in the appropriations act: .

(1) *Project number.*—When estimates of expenditures are submitted to Congress by the President, those which make up the total of each proposed appropriation are broken down into smaller units covering various projects. The projects in turn are described in the wording of their respective appropriations. Take for example, the appropriation, "Finance Service, Army." It commences with the phrase: "Pay of the Army: For pay and allowances of the Army of the United States, including pay of Reserve officers of the National Guard of the United States ordered to active duty * * *" This type of expenditure is classified as "Operating" and is placed under the 400-group symbol. This classification is broken down into a more specific operating item, among which is "Pay of the Army," and is given the general project number "410."

The supply service, in this case the Finance Department, desires for statistical purposes a further break-down of the operating (or pay) costs for the various classes of personnel making up the Army of the United States. Therefore, the expenditures arranged under the general project number "410" are further classified under the specific project numbers, some of which are listed as follows:

- 411—Pay and allowances of officers.
- 412—Pay and allowances of warrant officers.
- 413—Pay and allowances of Army nurses.
- 414—Pay and allowances of enlisted men, other than Philippine Scouts.
- 415—Pay and allowances of enlisted men of the Philippine Scouts.

(2) *Objective-classification number.*—To complete the purpose number, the appropriate object of expenditure, known as the “objective-classification number,” must follow the project number. The objective-classification numbers are listed in paragraph 211.1 (2). Thus to complete the number identifying the project for “Pay and allowances of officers,” shown as “411” in (1) above, it will be necessary to add the objective number “01” for personal services. The complete purpose number for such payments will therefore be “P411-01.”

(3) *Additional examples.*—Assume that the Army Air Forces allotted a certain sum under their appropriation for payment of civilian employees at the Excelsior Air Depot. Under the Procurement Code applying to the Army Air Forces, as indicated in Finance Circular D-6, the main classification project would be placed under the “400” block, entitled “Operating.”

Thus, the first digit in the project number would be “4.” This 400 lot is broken down into general project numbers. In this case the general project number “430” would be applicable, since that number applies to “Operation of Depots, Stations and Organizations (Labor Item).” This general project number 430 breaks down further into specific project numbers, of which “431” is one; and this “431” is applicable to the case in point. To complete the purpose number it now is necessary to include the object-classification number. A glance at the table given in paragraph 211.1 (2) shows that the number “-01” would apply since that number embraces personal services. Thus, the complete purpose number for this example would be “P431-01.” However, should the depot be allotted certain funds for the purchase of fuel for operating aircraft, the specific project number would be “411,” applying to the “Maintenance Material for Aircraft,” and the object-classification number would be “-08,” applying to “Supplies and Materials.” Hence, the complete purpose number in this case would be “P411-08.” (F. C. D series.)

213. Allotment numbers.—Every time a disbursing officer makes a disbursement, the voucher must show the applicable allotment number. The number must indicate not only the appropriation from which the expenditure is made, but also the specific purpose of the expenditure. Every allotment number consists of four major parts, as follows:

- (1) The letter designation of the operating or supply agency.
- (2) The serial number of the allotment.
- (3) The letter “P” followed by the project number and, if applicable, by a dash and the objective-classification number.

(4) The letter "A" followed by the authorized appropriation symbol, followed by a dash, and the last digit of the fiscal year (N for a "no year" appropriation), or the last digits of each of the first and last fiscal years included in an appropriation for 2 or more years. An example of an allotment number follows: QM 1403 P433-01 A0502-23. (AR 35-1040.)

213.1. Letter designation and serial number.—In the allotment number QM 1403 P4333-01 A0502-23, the letters "QM" indicate that the allotment is being administered by the Quartermaster Corps, that is, the operating agency or supply service to which funds have been allocated. The number "1403" following the letters "QM" is the serial number assigned to the allotment of the Quartermaster General. This number, together with a letter designation of the supply service, is used to identify an allotment issued by such service to a subordinate agency.

213.2. Purpose number.—The complete purpose number consists of the project number and the objective-classification number. The two numbers are separated by a dash. In the allotment "QM 1403 P433-01 A0502-23," the number "433-01" following the letter "P" is the purpose number. By consulting Finance Circular D-4, Quartermaster Corps Section, it is found that the number "433" refers to the item described as "Laundry and Dry-cleaning" under "Clothing and Equipage," a subappropriation to the general appropriation "Supplies and Transportation, Army." The objective-classification number "01" is the number assigned to "Personal Services." Thus, it may be seen that these funds have been allotted exclusively for the purpose of paying for personal services in the operation of a Government laundry.

213.3. Appropriation number.—The last part of the allotment number consists of the letter "A" standing for the word Army followed by a set of digits. The first series of these digits is the basic code number of the appropriation "Supplies and Transportation, Army." This number is followed by a dash, after which is stated the fiscal year designation. Analysis shows, therefore, that the symbol "A0502-23" applies to the appropriation "Supplies and Transportation, Army," for the fiscal years 1942 and 1943." (F. C. D-1.)

214. Receipts and collections.

214.1. Accounting features.—The Finance Department not only pays bills, but it also makes an accounting of all collections from whatever source. Some of these collections revert to the appropriations from which they were originally expended. Certain sales to individuals, however, are deposited to the credit of replacing appro-

priations. When funds are not to be credited either to an appropriation or to a replacing appropriation, they must be turned into the Treasury as "Miscellaneous Receipts." This latter type of receipts are segregated into two general groups as indicated below.

214.2. General Fund Receipts.—When it is found that an enlisted man through his own negligence has lost or damaged Government property entrusted to his care, he is charged with such loss or damage. This charge is collected via an individual pay voucher or on the pay roll of the enlisted man's organization. Money thus collected must be accounted for, and an account has been set up to receive it. To identify such receipts, the General Accounting Office has set up symbol codes somewhat like those arranged for appropriations, but eliminating any reference to the fiscal year. The War Department character "21" is retained in the symbol arrangement. Thus, the collections for Government property lost or damaged are credited in the Treasury to the account the symbol code number of which is 214330. The title of this account is abbreviated as "G. P. L. D." Another example of a recurring collection of funds, which are classified as "General Fund Receipts," is that for work done by Government-operated laundries for individuals in the military service. The General Accounting Office symbol code for this item is 215215. The title of this account is "Laundry and Dry-cleaning Operations," abbreviated as "L. & D. C. O." There are many other general fund receipts. All of these receipts, as relating to the War Department, are symbolized in Finance Circular No. B-9.

214.3. Trust fund receipts.—Another type of miscellaneous receipts consists of funds received and held in trust for a certain purpose. Such collections are not moneys due the Government; the Government merely acts as a trustee. Therefore, the money is segregated into trust funds. For example, there is collected from Regular Army enlisted men 10 cents per month to support the United States Soldiers' Home. These proceeds are put into a trust fund identified as "Withheld Pay, Army Maintenance, United States Soldiers' Home," abbreviated as "W. P. A. M. U. S. S. H.," and carrying the symbol code number 218930.6 Another trust fund is "Deposits, Pay of the Army," abbreviated as "D. P. A.," and carrying the symbol code number 218910. This is the fund to which are credited soldiers' deposits. It is interesting to note that the General Accounting Office symbol code numbers for trust funds always begin with 218. (F. C. B-9.)

SECTION III

ARMY ACCOUNT OF ADVANCES

215. General.—There are three procedures whereby payments of appropriated funds may be made to claimants by the Treasurer of the United States. These are: the Settlement Warrant, Army Account of Advances and Specific Appropriations.

215.1. Settlement Warrant.—A Settlement Warrant, countersigned by the Comptroller General and forwarded to the Treasurer of the United States, authorizes a payment by the latter directly to the claimant. It provides for payment of an amount that has been obligated, as shown by a settled account certified as such by the Comptroller.

215.2. Army Account of Advances.—Army Account of Advances consists of funds advanced to disbursing officers for the payment of amounts authorized to be expended by the branch and department chiefs to whom funds had previously been apportioned for obligation. Accountable (War) Warrants authorize the Treasurer of the United States to advance such funds to the accounts of disbursing officers before obligations fall due. This is the usual procedure by which funds are procured by disbursing officers for effecting payments of public funds.

215.3. Specific appropriations.—In certain instances funds are advanced to disbursing officers under specific appropriations rather than to Army Account Advances. Such funds are processed in the same manner as prescribed for ordinary advances. This is the case with certain river and harbor funds of the Corps of Engineers. (AR 35-760.)

216. Procurement of cash for disbursement purposes.

216.1. General provisions.—Disbursing officers may obtain from nearby Federal depositaries the funds necessary to make cash disbursements when they have received notification that funds have been placed to their account with the Treasurer of the United States. If there is no designated depository within a reasonable distance of a disbursing office, the disbursing officer concerned must report that fact through channels to the Chief of Finance.

216.2. When obtainable from Federal Reserve Banks.

(1) *In person.*—When disbursing officers are unable to obtain sufficient cash from nearby depository banks, they should obtain the sums needed from the Federal Reserve Bank or Federal Reserve Branch Bank of the district in which their stations are located. Where the

distance is too great to permit this, the disbursing officer should follow the course outlined in (2) below. When disbursing officers obtain cash in person, they should be accompanied by adequate military guard furnished by the commanding officer of their post, camp, or station.

(2) *By registered mail.*—When more time is required to visit local depositaries or Federal Reserve Banks or Federal Reserve Branch Banks than the exigencies of the service warrant, disbursing officers, upon approval by the local commanding officer, may make arrangements with Federal Reserve Banks or Federal Reserve Branch Banks for shipment of cash by registered (uninsured) mail. Under such circumstances, adequate military guard should be provided by the commanding officer to protect such funds after delivery to the disbursing officer. Disbursing officers should reimburse banks which render such services, for the cost of postage, including registration fees and surcharges, on properly executed vouchers. The disbursing officer will request the bank concerned to make the proper reports to the Treasury Department of the amounts thus shipped, as required under the Government Losses in Shipment Act. (AR 35-140.)

217. When appropriated funds available for disbursement.—Under no circumstances will a disbursing officer draw checks on the Treasurer of the United States before being notified that he has funds available for disbursement. This notice will be in the form of an Accountable (War) Warrant, or an advice that funds have been placed to his official credit with the Treasurer. (AR 35-140.)

FORM 5254 TREASURY DEPARTMENT FISCAL SERVICE TREASURER U. S., DEPT. OF GEN. ACCT.		TREASURY DEPARTMENT OFFICE OF THE TREASURER OF THE UNITED STATES DIVISION OF GENERAL ACCOUNTS		NO. 217078	
Washington, D. C., March 29, 1943					
I hereby certify that the amount of the warrant described below has this day been credited in the disbursing account of the officer named, subject only to his official check:					
REQUISITION NO.	SYMBOL NO.	CLASS	NO.	DATE	AMOUNT
8765	210500	WAR	786	March 27, 1943	\$32,000.00
Walter Cory Major, F. D. Fort Finance, Ohio			W. A. JULIAN, Treasurer of the U. S. Chief, Warrant and Check Section.		

FIGURE 1.—Treasury Department Form No. 5254 (Advice of Issue of Warrant).

CHAPTER 3

DISBURSEMENT OF PUBLIC FUNDS

SECTION I

RESPONSIBILITY

301. Disbursing officer.—An accountable disbursing officer is any officer of the Army who receives and disburses public money in his own name. He is responsible for the funds he receives and for their expenditure for the purposes specified by law. He also is required to account for the funds in accordance with law and regulation. (AR 35-120.)

302. Gambling.—Disbursing officers are not permitted to bet at cards or in connection with any game of hazard. In case a disbursing officer violates this rule, his commanding officer will suspend him from the exercise of his functions. At the same time, the commanding officer will appoint a board of officers which will require the disbursing officer to turn over all public funds in his keeping to it. Simultaneously, the commanding officer will report the case immediately to the appropriate commanding general of the service command and to the Chief of Finance. The commanding general of the service command will at once cause the matter to be investigated with a view to bringing the officer to trial or to taking such other disciplinary action as in his judgment the case may require. (AR 35-120; 35-180.)

303. Loan or conversion of public moneys.—All disbursing officers are required to keep in a safe manner all public moneys placed in or entrusted to their custody, without loaning, using, or depositing them in banks or exchanging them for funds other than as specifically allowed by law. (AR 35-120.)

304. Penalty for failure to render accounts and make reports.

304.1. Accounts.—Every disbursing officer who receives public money which he is not authorized to retain as salary, pay, or emolument and which he fails to account for as provided by law is guilty of embezzlement. The penalty is a fine equal to the sum of money embezzled and imprisonment for not more than ten years. (AR 35-180.)

304.2. Reports.—When a disbursing officer is required by any act of Congress or regulation of the Treasury Department to make at stated times any return of funds or reports (in addition to his accounts), but neglects or refuses to comply with such a requirement within the time required by such act or regulation, he will be fined not more than \$1,000. (Sec. 837, M. L., 1939.)

305. Receipts for funds.

305.1. When given.—A disbursing officer (or an officer acting as an agent officer to an accountable officer) must give a receipt for public money in the following cases, and in no other cases:

- (1) When money is transferred in cash.
- (2) When money of a deceased enlisted man, a deserter, or an escaped military prisoner is received.
- (3) When the Chief of Finance directs a receipt to be given in the case of a stoppage authorized by the Secretary of War.
- (4) When an officer makes a refund of an overpayment either by cash (including personal check) or by deduction from an amount otherwise due him.
- (5) When an accountable officer entrusts public moneys to an agent officer, the latter will give the accountable officer a receipt, whether the money is turned over in cash or by check payable to the order of such agent.
- (6) When money is received from sales or from other collecting officers.
- (7) In any other case of refundment to the United States not covered above. A receipt also may be given by a disbursing officer or his authorized agent for a deposit of funds (including bid or performance bonds), which at some future date are repayable to the individual depositors of such funds. (AR 35-160.)

306. Loss of public funds.

306.1. Action to be taken by disbursing officers.—Immediately upon the discovery of a loss or theft of public funds for which he is accountable, a disbursing officer must request the commanding officer of his station to appoint a board of officers to investigate the loss or theft. In addition, he must notify the Chief of Finance immediately of the amount of money unaccounted for, and of all available details. (AR 35-180.)

306.2. Account procedure.—See paragraph 1006.

307. Overage in cash account.—No authority exists for the maintenance of a "slush fund," and the keeping of such a fund is in violation of law. If at any time a disbursing officer finds a sum of money in his possession in excess of the amount shown on his Cash

Book he must deposit it to the credit of the Treasurer of the United States as "General Fund Receipts—213990—Unexplained Balances in Cash Accounts." In such a case, a written opinion as to the source from which the funds were derived should be filed with the retained records. (F. C. B-9 and Sec. 1675, M. L., 1939.)

308. Treasury accounts never closed.—The accounts of the Treasury are never closed. In neither the legal nor the business sense of the term is an account between the Government and one of its officers ever "finally adjusted," nor is such an officer's official bond ever canceled or surrendered. The Comptroller General is empowered to reopen a settled account at any time upon new and material evidence. (AR 35-1140.)

309. Cashing checks prohibited.—The provisions of Revised Statutes 3651 prohibit the exchange by any disbursing officer of Government funds, either for official checks drawn by disbursing officers or personal checks of officers, warrant officers, and others. (AR 35-160.)

310. Liability of disbursing officer for money advanced to another.

310.1. Money improperly appropriated.—If a disbursing officer advances public funds to another officer to enable him to disburse for him, the former is liable under his bond for any sum improperly appropriated by the officer to whom the advance has been made.

310.2. May not be relieved of responsibility.—No lawful credit may be based upon a fraudulent transaction in the handling of public funds. Hence, accounting officers of the United States are without authority to relieve of responsibility a disbursing officer who is the victim of a fraud, although the latter may have been innocent of participation in and without knowledge of the fraud.

310.3. Liability of disbursing officer absolute.—It is one of the duties of an officer entrusted with public funds to keep them safely, and this duty of safe custody must be performed at the peril of the officer. He is an insurer of such funds and, in the absence of a statute to the contrary, is liable for any losses which occur regardless of whether or not they are incurred through his fault. This liability, based upon public policy, is absolute and admits of no excuse. (6 Comp. Gen. 404.)

311. Insurance, collection fees, and foreign exchanges.—An officer is not authorized to insure public money or property. Neither will he be allowed credit for any expenses paid for the collection of money or checks, except that military attachés abroad will be allowed

credit for loss by exchange, incidental to necessary conversion of funds into foreign currency. Foreign exchange will be purchased only in amounts required for immediate needs and must be expended and accounted for at the purchase rate. Foreign currency must be entered in the cash statement on the reverse of the Account Current. In the body of the statement will be shown the amount purchased in foreign currency terms, and rate at which purchased, and the dollar value extended to the debit column. A certificate stating the rate of exchange executed by the bank from which the purchase was made must accompany the account. (AR 35-140.)

312. Expense incurred in cashing Government checks.—The expense incurred by an officer of the United States in cashing a check issued to him by a disbursing officer in payment of his salary or expense account is not a proper charge against the United States. (6 Comp. Gen. 295.)

313. Use of cash receipts to make payments.—Disbursing officers are permitted to use cash receipts and collections in general in making cash expenditures during the current month, to an amount not exceeding the amount of cash authorized to be kept on hand. A disbursing officer must have a sufficient checking account balance with the Treasurer of the United States or other authorized depository to repay the cash receipts and collections so used and also to make the required deposit of receipts and collections to the credit of the Treasurer of the United States.

SECTION II

LIABILITY

314. Disbursing officers to familiarize themselves with laws governing disbursements.—Scrupulous care must be exercised by all persons whose duties are related to the disbursement of public funds, to insure that the laws affecting those duties are strictly observed. It therefore follows that disbursing officers must be familiar with the laws relating to their duties. Some of the more important excerpts from permanent laws relating to payment of public money contained in annual appropriation acts, including certain provisions that are usually repeated from year to year, appear in this manual. However, in order that disbursing officers may have an understanding knowledge of other important provisions of the law pertaining to appropriations for the Army, they should become and remain familiar with the various acts of Congress in which those provisions appear.

Certain legal enactments of this character are published in War Department bulletins. (AR 35-120.)

315. Responsibility for illegal payments.

315.1. When credit not allowed by General Accounting Office.—Credit for an illegal payment may not be allowed a disbursing officer when the voucher submitted to him for payment contained matters sufficient to put him on notice of its illegality.

315.2. Recovery from payee.—When credit for an illegal payment made by a disbursing officer has been disallowed in his account, the claim of the United States on account of the moneys advanced to him, and for which he has not accounted, is primarily one against him and his surety. Even should it appear that protection of the interests of the United States (rather than protection of the disbursing officer) requires direct action against the payee, the General Accounting Office will not attempt to effect collection from the payee of the amount illegally paid by the disbursing officer and standing as a disallowance in his official accounts, except by set-off on other accounts. (7 Comp. Gen. 797.)

315.3. Responsibility of disbursing officer and his surety for overpayments.—When an unauthorized payment is made from public funds, the responsible disbursing officer and his surety are to be looked to first for payment to the United States. Such an unauthorized payment presents a case in which the trustee fails, to the extent of the payment just mentioned, to account for the public funds advanced to him.

315.4. Disbursing officer's liability not controlled by regulations.—The absolute liability of a Government disbursing officer and that of his surety are governed by law, and therefore may not be controlled by regulations of the department under which the disbursing officer is serving.

315.5. Indebtedness due both United States and disbursing officer.—No priority of claim against the assets of a common debtor when they are in process of liquidation may be created in favor of a disbursing officer or other creditor as against the United States neither by local laws of a State nor by regulations of any department or official of the United States. In this connection, a person in control of such assets is a trustee for the United States until the debts due the Federal Government are satisfied. Failure on his part to satisfy the debts due the United States, makes him liable, therefore, in his own person and estate.

315.6. Accounting officers not required to assist disbursing officers in recovering unauthorized payments.—In the settle-

ment of claims and demands by the United States or against it, or of accounts in which the United States is concerned, there is no obligation on the Government accounting officers to assist a disbursing officer in recovering unauthorized payment made by him from public funds by crediting in his official accounts amounts otherwise allowable to the same payee. Such credit in favor of a disbursing officer should not be made when the interests of the United States would be prejudiced thereby. (8 Comp. Gen. 130.)

315.7. Payments on spurious vouchers.—Disbursing officers are liable on their official bonds for sums paid by them on spurious vouchers. (AR 35-120.)

316. Payment to an admitted defaulter withheld.—A disbursing officer who has admitted cash defalcations in his official account with the United States to an amount in excess of his surety bond may not be paid rental or subsistence allowances or any other items of pay. (9 Comp. Gen. 272.)

317. Certification of vouchers.

317.1. By creditor.—A voucher for funds disbursed must be made out in full before being certified by a public creditor. The original voucher must be signed and certified by the creditor or his duly authorized agent in the space provided in the voucher form.

317.2. By officer.—The correctness of the facts stated on a voucher and the justness of the account must be certified by a commissioned officer or other person authorized by the Secretary of War, except when a different mode of authenticating it is authorized in Army Regulations.

317.3. Restrictions of certifications by disbursing officers.—Disbursing officers should not certify to the correctness of copies of papers in support of vouchers which they settle, except in the case of vouchers for their own pay and allowances.

317.4. Alteration after certification.—When a claimant has certified that the amount stated on a voucher is correct and just, the disbursing officer certifying to the correctness of facts on such voucher is without authority to increase the total amount thus stated by way of correction or alteration. Such correction or alteration must be made by the claimant, and then only in the form of a new voucher or invoice for the amount claimed to be the correct one. (AR 35-1040.)

318. Responsibility for improper certification of vouchers.—Financial responsibility for an improper certification will be determined by a board of officers, convened by the commanding officer at the request of a disbursing officer in case the latter has made an erroneous disbursement based upon such certification. Board proceedings,

with appropriate recommendations must be forwarded to the service commander. The action of the latter on the matter will be final, except that in cases in which an individual is held pecuniarily responsible by the action of the service commander, the proceedings will be forwarded to The Adjutant General for final action by the Secretary of War. (AR 35-180.)

319. Procedure for correction of bills.—The payment of bills often is unduly delayed because of their return to the vendor for correction of minor errors. With a view to expediting payment of such accounts, the rules stated in paragraphs 319.1, 319.2, and 319.3 are prescribed in case of errors in bills and invoices.

319.1. When errors favor Government.—When an error in a bill is in favor of the Government, approval will be given by the contracting officers and payment will be made by disbursing officers with no adjustment. However, in cases where such an error is apparent or where there is a factual discrepancy between the bill and the procuring or receiving document, the disbursing or contracting officer will advise the vendor of the error or discrepancy. He will also state that no further payment can be made until a properly executed bill has been submitted for whatever additional amount may be due.

319.2. When errors favor vendor.—In the case of obvious error in extensions of footings in which the amount of error is less than \$1.00, the contracting officers will make the necessary reduction on the face of the bill and the disbursing officer will make payment of the reduced amount. Where the error goes over the limit prescribed above, the procedure outlined in paragraph 319.1 will be followed.

319.3. Vendor to be notified.—Notification of any changes made in the amounts on the face of bills will be given to vendors by disbursing officers. (F. B. 101 and 111, 1942.)

320. Payment involving question of doubt.

320.1. Claims submitted to General Accounting Office.—A disbursing officer of the Government, although attached to an office having administrative control over the appropriations from which funds are advanced to him, makes payments on his personal and bonded responsibility and not on the responsibility of the department to which he is attached. He should not assume responsibility for making payments involving any question of doubt. In any doubtful case he should forward the claims giving rise to uncertainty, together with full administrative report and recommendations, for direct settlement. All such claims must be accompanied by a statement that no action has been or will be taken by the disbursing officer toward the payment of the claim submitted. (13 Comp. Gen. 137; 5 Comp. Gen. 727.)

320.2. General Accounting Office settlement not decisive precedent.—A settlement of an individual claim by the General Accounting Office is not regarded as necessarily controlling the disposition of any other claim, or as a precedent stating a rule of law for the general guidance of the administrative officers of the Government. (AR 35-730.)

321. Request for advance decision by Comptroller General.

321.1. Procedure.—A disbursing officer may apply to the Comptroller General of the United States for a decision upon any question relating to a payment to be made by him in advance of the payment. Such a decision will govern the General Accounting Office in passing upon the account. Requests for advance decisions (illustrated by the two form letters on the following pages) must conform to the following rules:

(1) They must be addressed by letter to the Comptroller General of the United States.

(2) They must be accompanied by an approved voucher covering the proposed payment bearing the handwritten signature of the claimant, and by copies of contracts or other papers upon the construction of which the question submitted depends.

(3) They must contain a clear and concise presentation of the question at issue including all facts causing doubt as to the validity of the proposed payment.

(4) They must contain no arguments either in favor of or against the proposed payment, nor any discussion of the personal views of the disbursing officer concerned.

(5) They must contain the affirmative statement of the officer making the application for decision that he is a disbursing officer and that the voucher submitted has been presented to him for payment.

(6) They must be forwarded to the Chief of Finance through the commanding general of the service command or department commander as an enclosure to a separate letter or wrapper indorsement, in which will be embodied a full and impartial statement of the reasons for the submission and of any impersonal arguments in favor of or against the proposed payments, which the disbursing officer may care to make.

321.2. Action by Chief of Finance.—Upon receipt in the Office of the Chief of Finance of a request for an advance decision, it will be ascertained whether there are previously rendered decisions relating to the question at issue. Should the files disclose an analogous case, the claim will be returned without further action, advising the paying officer that the account is or is not payable, as the case may be, in con-

formity with certain regulations or laws or with a prior decision covering a similar claim. However, should the case present some question as to legality, it will be transmitted through the Fiscal Division, Army Service Forces, to the Comptroller General of the United States for his decision. (AR 35-730.)

FINANCE OFFICE, U. S. ARMY
Fort Decision, New York

RWJ/jvt

In reply
refer to: 016 Smith, John (Off)

January 25, 1943

SUBJECT: Advance Decision.

TO : Chief of Finance, 401 23rd Street, N.W., Washington, D.C.
(Thru: Service Command or Department Finance Officer)

1. There is transmitted herewith letter of this office addressed to the Comptroller General of the United States, requesting advance decision as to whether payment of the attached voucher in favor of Captain John Smith Inf (OR) for increased allowances on account of a dependent mother is authorized.

2. The undersigned is in doubt as to whether the mother of the officer is in fact a dependent within the meaning of the law.

R. U. Wright
R. U. WRIGHT
Capt., Fin. Dept.,
Disbursing Officer

Incls.
Incl. 1. W.D., Form No. 336
Incl. 2. Officer's certificate
Incl. 3. Ltr to Comp Gen Jan 25/42 (016)
(in trip)

321.3. Procedure to be followed to prevent duplicate payment of claims.—Whenever a voucher is submitted to the Comptroller General of the United States for an advance decision or transmitted to the General Accounting Office for direct settlement, no further action toward payment of the claim thus submitted may be taken by the disbursing officer concerned pending final action on it by the Comptroller General or the General Accounting Office. Each claim so transmitted will contain a statement by the disbursing officer concerned that no action has been or will be taken on payment of that claim pending final action as to its validity. (F. C. B-1.)

321.4. Hypothetical questions.—A disbursing officer may not demand a decision based upon a hypothetical question, but he is entitled to decisions on questions arising in connection with properly certified vouchers actually presented to him for payment. (AR 35-730.)

FINANCE OFFICE, U.S. ARMY
Fort Decision, New York

RUN/jvt

In reply
refer to: Ol6 Smith, John (Off)

January 25, 1943

The Honorable
The Comptroller General of the United States
Washington, D.C.

Sir:

There is attached herewith a voucher and supporting statement in favor of Captain John Smith, Infantry, covering his claim for increased allowances on account of dependent mother.

The voucher was submitted for payment by the undersigned, who is in doubt as to whether the mother of the officer is in fact a dependent within the meaning of the law. The facts in the case do not clearly point to a contribution by the officer of more than 50 percent of the living expenses incurred by his mother as contemplated in the requirements set up in your decision of November 28, 1942 file B-30503.

Your decision is requested as to whether payment of the increased allowance to Captain Smith is authorized.

Respectfully yours,

R. U. Wright
R. U. WRIGHT,
Capt., Fin. Dept.
Disbursing Officer.

322. Payments by cash or check.

322.1. General.—Payments of public money may be made only to the persons to whom the money was originally due, except as otherwise prescribed by law or regulations. Accountable disbursing officers, their deputies or agent officers, properly designated assistants who are specially authorized to make payments, and special disbursing agents, must personally supervise every voucher paid by them. In performing this function they must adopt proper measures to insure that each

check reaches the person in whose favor it was drawn and that all cash payments are made directly to the persons to whom they are due. (AR 35-120.)

322.2. Check notations and cash receipts shown on vouchers.—If a voucher is paid by check no receipt is required, but if paid in cash a receipt must be obtained. When a voucher is paid by check, the number, date, amount of the check, and the depository on which it is drawn must be noted on it. When payment is made wholly or in part in currency, the facts must be stated and a receipt given for the currency. (AR 35-1040.)

322.3. Certificate of payment in lieu of cash receipt not authorized.—A signed receipt on a voucher is required to establish the fact of payment to the person legally entitled to receive it, and a certificate by the disbursing officer concerned may not be substituted for such evidence. A disbursing officer is entitled to credit for a legal payment only upon the evidence of a receipt executed in the prescribed form by a creditor of the United States for the amount of the payment. (15 Comp. Gen. 371.)

322.4. Payment of enlisted men by individual checks.—At places where checks may be negotiated and cash payments to enlisted men are not practicable, payments may be made by individual checks. (AR 35-2320.)

323. Witnessing cash payments.

323.1. Individual pay and allowance accounts.—Cash payments made to military and civilian personnel on their individual pay, allowance, and travel accounts need not be witnessed. Disbursing officers will make cash payments on vouchers for such purposes upon satisfying themselves as to the identity of the payees.

323.2. Enlisted men's pay rolls.—Cash payments made on regular and supplemental enlisted men's pay rolls will be witnessed by an officer who is qualified to identify the payees. An officer who witnesses a pay roll of enlisted men must certify over his signature that he identified the persons named on the pay roll or voucher in question. Agent officers designated to make payments on pay rolls must not act as witnesses to such payments.

323.3. Civilian pay rolls.—When civilian pay rolls are paid in cash, paying officers will require the identification of those listed on them and the witnessing of payments either by an officer qualified to make such identification, or by such other qualified persons as may have been designated in writing by post commanders, or by officials of similar authority. The officer identifying the payees and witnessing payments must certify on the duplicate of the pay roll that he has

identified those named in it and witnessed the payments to them. (AR 35-120.)

324. Delivery of checks.

324.1. In person.—Checks issued to cover pay, travel, and other allowances, and for similar purposes as distinguished from commercial accounts, should be delivered only to the persons for whom drawn, upon positive identification. Checks issued in payment of commercial accounts should be delivered only to the persons who are authorized by law to receive them.

324.2. By mail.—When it is impossible to make identification of payees, checks covering all classes of payments will be mailed to the payees' mail address of record.

324.3. To third party.—When it is impracticable to deliver checks drawn on pay rolls or similar vouchers to the individual payees in person or to mail such checks to individuals, disbursing officers are authorized to deliver or mail the checks to officials designated in writing by post commanders or by an official with similar authority, for distribution to the payees. (AR 35-120.)

325. Forged indorsements on checks.

325.1. Responsibility of disbursing officer.—The maker of a Government check is responsible for any loss that may be suffered due to his having drawn it to a person under an assumed name, even though he was deceived as to that person's identity. It is not material whether the imposter appeared in person before the drawer or conducted his business by correspondence, if the drawer intended the check to be received by the person who made written application for it. (9 Comp. Gen. 476.)

325.2. Indorsement of check made payable to wrong person.—When through administrative error a person's name and address have been placed on a check as payee, the subsequent indorsement of that check by the person thus named as payee does not constitute forgery although the indorser was not entitled to the proceeds. A bank which indorses and negotiates such a check guarantees only the genuineness of the payee's indorsement and, because of the administrative error, may not be held responsible to the Government for the proceeds of the check. (6 Comp. Gen. 532; 18 Comp. Gen. 41.)

325.3. Check mailed to other than regular mailing address.—If, in consequence of instructions by the payee, a Government check is mailed to an address other than the one to which checks regularly had been mailed, and a person not entitled to receive or negotiate it does so, the Government is not chargeable with negligence in issuing

and mailing the check. Moreover, the certifying officer cannot be held accountable for the amount of the check. (Comp. Gen. 414.)

326. Stop-payment placed against official checks.—A check drawn by a disbursing officer of the United States is given subject to the condition that it is in payment of a legal obligation of the United States, that there are funds to the credit of the officer to meet it, and that no stop-payment order has been nor will be placed against it. When a disbursing officer has given a check which is not in payment of an obligation of the United States and a stop-payment order has been placed against it, the order may not be withdrawn and the check paid. (7 Comp. Gen. 470.)

SECTION III

AVAILABILITY OF APPROPRIATIONS

327. General.

327.1. Appropriations available.—The question of the availability of an appropriation to meet any particular obligation is determined by the language of the act providing for that appropriation. When, by their language, two appropriations appear to be available for a procurement, and one is a general appropriation and the other a specific one, the specific appropriation applies.

327.2. Appropriations for definite periods.—An appropriation for a definite period (1 fiscal year or 2 fiscal years) is available for payment of sums covered by procurements and obligations made within that period, provided the appropriation has not lapsed meanwhile. (See par. 328.) If appropriations for different periods (such as annual and 2-year) are available for payment under a procurement, either may be used at the option of the operating agency charged with allotting funds. Such a situation exists when annual and multiple year appropriations are available for the same purpose. This rule also applies for funds received from sales which are credited as replacing appropriations and given a 2-year fiscal designation. For example, supplies for sale in stores are purchased from the appropriation, "Supplies and Transportation, Army 1942-43." Funds received from such sales are credited to "Replacing Supplies and Transportation, Army 1943-44" (the fiscal year current at the time of the sales and the following one).

327.3. Determination of fiscal year chargeable.—The Comptroller General has laid down the general rule that in determining whether the appropriation for a particular fiscal year is available for use in payment of supplies, the test is whether the purchases were for

the bona fide needs of that fiscal year. This test applies in the case of the replenishment of reasonable and authorized stocks. It has particular application, however, in the case of contracts entered into near the close of a fiscal year, which purport to obligate funds appropriated for that year but provide for deliveries in the following fiscal year.

327.4. Action by disbursing officer in doubtful cases.—When there is some doubt as to the validity of a voucher presented to a disbursing officer for payment for deliveries in one fiscal year under contracts or purchase orders executed in a prior fiscal year, he should request the procuring officer to furnish him a certificate in duplicate. This certificate should state that the supplies called for under the contracts or purchase orders concerned are required to meet bona fide needs or to replenish stocks which became depleted in the fiscal year in which the contracts or purchase orders in question were executed. This certificate should also include a statement of facts and circumstances which would warrant such conclusions. Certificates of this sort are to be requested in exceptional cases only, when, after consideration of all available evidence relating to doubtful accounts, disbursing officers are still uncertain as to the fiscal year appropriation applicable. Immediately upon receipt of a properly executed certificate, a disbursing officer, if the evidence so furnished is satisfactory, must make payment from the appropriation of the fiscal year in which it is certified that the bona fide needs and stock depletion existed. Accompanying certificates should be filed with the vouchers upon which payments are made. If a disbursing officer has a reasonable doubt as to the applicable appropriation in a particular case and is unable to obtain from the procuring officer a certificate covering the facts, he will transmit to the Chief of Finance for further action the papers relating to the matter. (F. C. B-1.)

328. Lapsed appropriations.—Unexpended balances of all appropriations are transferred to the surplus fund of the Treasury at the close of business on June 30 of the second year following the end of the period for which they were made available for obligation. Such appropriations are not thereafter available for expenditure by disbursing officers. All payments pertaining to the month of June in any year, chargeable to appropriations the balances of which are to be transferred to the surplus fund on June 30, must be made a part of and included in the current June account. Disbursing officers should forewarn their agent officers that such vouchers must be delivered in time to be so included.

Example:

	Period available for obligation	Date transferred to surplus fund (lapsed)
Fiscal year 1941.....	July 1/40 to June 30/41.....	June 30/43.
Fiscal years 1940-41.....	July 1/39 to June 30/41.....	June 30/43.

329. Disposition of vouchers involving lapsed appropriations.—Any voucher or account chargeable to an appropriation which has been transferred to the surplus fund will be forwarded to the Office of the Chief of Finance. That office will forward it to the General Accounting Office for settlement as a certified claim under the provisions of section 4, act of June 14, 1878. Disbursing officers are cautioned that payments charged to appropriations which have been carried to the surplus fund undoubtedly will be disallowed by the General Accounting Office. (F. C. B-7.)

330. Payments made on order of higher authority.—Every order issued by any military authority directing an expenditure of public monies will be in written form. The disbursing officer must file a certified copy of such order with the voucher on which the payment of the claim in question was made. A disbursing officer will be protected for payments of public monies made in obedience to the order of his commanding officer. If such an expenditure is disallowed in the accounts of the disbursing officer, the officer who ordered the payment will be held responsible for it by the War Department. This provision, however, does not authorize the accounting officers to credit an expenditure made in violation of law. (AR 35-180.)

CHAPTER 4

METHOD OF KEEPING PUBLIC FUNDS

SECTION I

AUTHORIZED DEPOSITARIES

401. General.—Deposits of public funds in the Treasury of the United States to the official or personal credit of a disbursing officer are made through the Federal depositary system. This system consists of various classes of private bank depositaries in addition to the Federal Reserve Banks. However, Army officers are permitted to deposit public funds only in certain designated national depositaries in addition to Federal Reserve Banks and their branches. Disbursing officers stationed outside the continental limits of the United States may carry official checking accounts with certain depositaries located beyond those limits, when those depositaries have been designated by the Secretary of the Treasury.

402. Federal Reserve System.—The Federal Reserve System consists primarily of 12 banks and several Federal Reserve Branch Banks, located in widely separated parts of the country. In addition, all national banks, as well as certain other banks, are members of this system. All public money in excess of the amount a disbursing officer is authorized to keep on hand must be placed promptly, if possible, by him to his official credit with the Treasurer of the United States in a Federal Reserve Bank or a Federal Reserve Branch Bank. When ready access to a Federal Reserve Bank or a Federal Reserve Branch Bank is not available, deposits may be made in a designated national depositary.

403. National bank depositaries.

403.1. General depositaries.—General depositaries are member banks of the Federal Reserve System which have been authorized to accept deposits for credit to the general account of the Treasurer of the United States, including general, special, and trust fund receipts, up to an amount fixed by the Treasury Department. The amount of Government money such banks are authorized to hold on deposit is fixed by the Treasury in accordance with the local need for funds, and any amounts which they receive in excess of their authorized balances must be forwarded immediately to the Federal Reserve Banks of their respective districts. Depleted balances may be replenished by mak-

ing requests to the Treasurer of the United States for additional funds. He, thereupon, will direct the proper Federal Reserve Bank to credit the depository's account in a specified amount. Before banks acting as general depositories can become eligible to receive deposits, they must pledge approved securities as collateral.

403.2. Limited depositories.—Limited depositories are member banks of the Federal Reserve System authorized to accept deposits not exceeding specified amounts for credit to the official checking accounts of disbursing officers. These depositories are not permitted to accept deposits credited to the general account of the Treasurer of the United States. Like general depositories, they must pledge approved securities as collateral.

403.3. Action to be taken upon change of depository.—The Treasury Department maintains cash balances of public funds with general depositories on the basis of the estimated amount of business transacted through those depositories by Governmental agencies. If a disbursing officer contemplates substituting permanently one general depository for another one for his use, he must send notice to that effect directly to the Chief of Finance. The latter will transmit the information to the Secretary of the Treasury in order that the Treasury Department may make necessary arrangements and issue appropriate instructions. Such notice must give—

- (1) The reasons for the proposed action.
- (2) The names and addresses of the general depositories involved.
- (3) The average monthly cash disbursements made through his office.
- (4) The average amount of cash collections deposited each month, shown separately as to—
 - (a) Coin and currency.
 - (b) Money orders and checks. (AR 35-140.)

404. Deposit of personal and commercial checks.

404.1. General.—Disbursing officers located within the continental limits of the United States who receive personal checks should not attempt to cash them. Instead, the disbursing officer should forward the checks either to the Treasurer of the United States, to a Federal Reserve Bank or branch, or to a designated depository. There they will be received for collection and deposit to the officer's official credit with the Treasurer of the United States. Disbursing officers located outside the continental limits of the United States must clear such checks through their authorized depository.

404.2. To be deposited without delay.—The Uniform Negotiable Instruments Law, which has been enacted by nearly all of the

States, provides that a check must be presented for payment within a reasonable time after its issue or the drawer will be discharged from liability concerning it, to the extent of the loss caused by the delay. The courts generally have held that a "reasonable time" extends only to the close of the next business day after that on which a check is received.

404.3. Liability of depositor.—If any disbursing officer who receives a check fails to place it in process of collection within a reasonable time, and the bank on which the check is drawn becomes insolvent meanwhile, the drawer of the check may be relieved of any further obligation regarding it. In that case the loss may fall on the disbursing officer. However, if there is no unreasonable delay, and the bank fails before the check is presented, the loss falls on the drawer.

404.4. When deposit to be made.—Existing regulations provide that disbursing officers should deposit all personal and commercial checks coming into their possession for the credit of the Government of the United States not later than the first business day following the date of their receipt. Accountable disbursing officers must adopt measures to insure that all such checks coming into the possession of their agent officers are promptly deposited. (F. D. B-3.)

405. Penalties.

405.1. Failure to deposit public money.—If an officer having money of the United States in his possession or under his control fails to deposit it with the Treasurer of the United States or with some public depositary of the United States when required to do so by the Secretary of the Treasury, or the head of any other proper Government department, or by the accounting officers of the Treasury, he shall be deemed guilty of embezzlement, and shall be fined a sum equal to the amount of money embezzled and imprisoned for not more than 10 years. (AR 35-140.)

405.2. Unauthorized deposits.—An officer who in any manner converts to his own use, or loans with or without interest, or deposits in any place or in any manner except as authorized by law, any public money entrusted to him, or shall for any purpose not prescribed by law, withdraw from the Treasury of the United States or any authorized depositary, or transfer, or apply, any portion of the public money entrusted to him, shall be deemed guilty of embezzlement of the money involved, and shall be fined not more than the amount embezzled, or imprisoned for not more than 10 years, or both. (AR 35-120.)

SECTION II

CASH

406. Authorization.—Under statutory law public money is required to be on deposit with the Treasurer of the United States. Moreover, it may be drawn upon only as it may be required for payments, and then only in favor of the persons to whom payments are to be made. The Secretary of the Treasury may authorize the keeping of funds in any other manner and under such rules and regulations as he may deem safest and most effectual for facilitating payments to public creditors. Disbursing officers of the Army receive this authorization in writing.

407. Delegation of authority.

407.1. To whom made.—The Secretary of the Treasury has authorized the Secretary of War and officers acting under his direction to allow disbursing officers to procure cash and to hold it in their possession at their own risk until it is disbursed, or until it is turned over to another officer authorized to receive it.

407.2. Sub-delegation of authority.—The phrase “officers acting under his direction,” means commanding generals of all service commands, departments, oversea bases, theaters of operations, and task forces. Disbursing officers whose official activities are not supervised by officers of any of these classes must obtain authority to keep cash on hand from the Chief of Finance, transmitting their requests through their commanding officers.

407.3. Increase or decrease in amount authorized.—Disbursing officers and their agents who on December 18, 1942 had authority to keep cash on hand will retain that authority until such time as an increase or a decrease in the amount so kept is necessary. When necessity for a change arises, the existing authority will be canceled and a new authority to cover total current needs will be granted. The officers among those classified in paragraph 407.2 who have the proper relationships to the disbursing officers or agents concerned will grant this new authority. Cancellation of existing authorizations should be reported to the Treasury Department through the Chief of Finance.

407.4. Applications for authority to keep cash.—An application from a disbursing officer for authority for himself or his agents to keep cash on hand, at his or their own risk, should be submitted through proper channels to the commanding general of the service command, department, oversea base, theater of operations, or task force in which such officer is serving, or to the Chief of Finance. This application will show the average amount of cash disbursed per month,

the distance to the nearest depository from the station of the accountable or agent officer, and a brief statement of the necessity for this authority. A disbursing or agent officer is considered to be remote from a depository when he is so located that he cannot habitually visit it in person. Officers so located may properly apply for authority to keep funds at their own risk.

408. Care to be exercised in handling cash.—Cash in the hands of disbursing officers must be limited to actual requirements for a brief period only. Moreover, when an officer enters upon disbursing duty, or when there is a change in bonded cashiers having access to office safes where public funds are kept, the combinations of such safes must be changed so that they cannot be known to unauthorized persons. (AR 35-120; F. C. B-1.)

409. Daily balance.—The amount of cash on hand should be verified each day before the close of business.

410. Assistants and cashiers.

410.1. Appointment and duties.—Under the provisions of AR 35-220, an enlisted man or a civilian clerk may be appointed to act as an assistant to an accountable disbursing officer or to an agent officer. Assistants may be appointed only with the approval of the Chief of Finance acting for and by the authority of the Secretary of War. Assistants are divided into two classes: those who are not authorized to perform the duties usually performed by cashiers, but assist in procuring and counting cash for pay rolls and in paying employees; and those who may perform duties usually performed by cashiers. The appointment of an assistant is made to a particular finance officer. Relief of that finance officer from duty, unless the relief is temporary, automatically will terminate the assistant's appointment. An assistant may not act for an officer who has temporarily relieved another finance officer, unless he has been formally appointed assistant to the temporary officer.

410.2. Amounts which may be entrusted.—Funds in amounts not to exceed the estimated requirements for 1 day's payments may be entrusted to an assistant. However, in cases of authorized temporary absence of the finance officer, an amount not to exceed the estimated requirements for the period of the officer's absence, but not in excess of the amount of the penalty of the assistant's bond, may be entrusted to him. Receipts should be taken for all amounts entrusted to an assistant, and an assistant should be given receipts for all amounts returned by him whether in cash or in paid vouchers. Both the original and the duplicate vouchers paid by an assistant should be marked as having been paid by him.

410.3. Verification and settlement of accounts.—Settlement with assistants and cashiers should be made by the finance officer each day, and also immediately upon his return from an absence of more than 1 day. Each settlement should include the counting of the cash in the possession of an assistant, in addition to the maintenance of a detailed record of settlements made.

411. Cash in hands of agents.

411.1. Shipment of funds.—In cases where no facilities have been provided for the deposit of funds received by an agent officer and he is so located that funds cannot be turned over to the accountable disbursing officer in person, the Chief of Finance must be requested to issue the necessary authority for shipment of the funds either by express, registered mail, or post office money order.

411.2. Amount authorized.—For the purpose of making payments on current vouchers (pay rolls excepted), class B agent officers are permitted to have cash on hand to an amount not exceeding 50 per cent of their estimated monthly needs for that purpose. When additional funds are required for the purpose of making payments on pay rolls (including separate monthly pay vouchers), the agent will be furnished the additional funds by check or cash in an amount sufficient to cover the requirements. An agent officer should be supplied with several checks, each for a relatively small amount, instead of only one for a large amount, in order to relieve him of the necessity for carrying large amounts of cash on hand.

412. Advancement of funds for making change at sales stores.—When the efficient and economical operation of a sales store requires that cash be provided for making change, the officer in charge of the store will make application for such cash through military channels to the commanding officer of his service command. The latter may authorize the accountable disbursing officer, or his class B agent officer in cases of emergency, to advance to the officer in charge of the sales store an amount not in excess of \$200 for each cash register machine operated. A written receipt must be given for the amount so advanced. The accountable disbursing officer or his class B agent officer will recall this amount whenever it is necessary to have the amount of cash in his possession verified, as required by Army Regulations or otherwise, and will return it to the officer in charge of the sales store on the completion of this verification. (AR 35-120.)

CHAPTER 5

TRANSFER AND EXCHANGE OF PUBLIC FUNDS

SECTION I

DIRECT TRANSFER BETWEEN DISBURSING OFFICERS

501. Methods and forms used.—A transfer of funds from one disbursing officer to another is accomplished, according to the status of the funds, either as—

- (1) A transfer in cash,
- (2) A transfer by check, or
- (3) A transfer partly in cash and partly by check.

A transfer of funds partly by check and partly in cash necessitates the preparation and proper distribution of the following forms:

War Department Form No. 326 (Invoice of Funds Transferred).

War Department Form No. 327 (Cash Receipt for Funds Transferred).

Treasury Department Form 6599 (Certificate of Deposit for Checking Account).

502. Transfer in cash.—A transfer in cash is made by a physical delivery to the receiving officer, together with War Department Form No. 326 (Invoice of Funds Transferred) accomplished for the amount delivered. The officer receiving the funds will acknowledge receipt on War Department Form No. 327 (Cash Receipt for Funds Transferred). A transfer of funds in cash ordinarily will not be made except to an officer authorized to keep cash on hand at his own risk.

503. Transfer by check.—In transferring funds by check the transferring officer will draw an official check for the amount to be transferred, and will accomplish War Department Form No. 326 showing on it the sum transferred. The check may be stated in one of two ways, as follows:

(1) Enter under "Object for which drawn," the words "Transfer of funds. Place to the official credit of (*name and rank of receiving officer*). On the line following "Pay to the order of," enter the name of the Federal Reserve bank, local depository, or Treasurer of the United States, depending upon the instrumentality through which the deposit is being made.

(2) Enter, under "Object for which drawn," the words "Transfer of funds." Change "Pay to the order of" to "Place to the official credit of (*name and rank of receiving officer*).". The receiving officer is the disbursing officer whose account is to be credited.

The check will be transmitted to the depositary by the transferring officer, accompanied by the Treasury Department Form 6599 (Certificate of deposit for checking account). Under no condition should the check be sent to the officer to whom the funds are transferred.

WAR Finance	2	56789	Camp Blank, Md., April 1, 1943
SEAL	TREASURER OF THE UNITED STATES		
	Pay	Fifty thousand and no/100 Dollars \$50,000.00	
	To the order of	Baltimore Br., Fed. Res. Bank of Richmond, Baltimore, Md.	
Vou. No. _____ Object for which drawn: Transfer of funds. Place to the official credit of John Doe, Capt., F. D.		Finance Officer, U.S.A. 200-580	

WAR Finance	2	56789	Camp Blank, Md., April 1, 1943
SEAL	TREASURER OF THE UNITED STATES		
	Pay	Fifty thousand and no/100 Dollars \$50,000.00	
	Place to the official credit	To the order of John Doe, Captain, F.D. * * * * *	
Vou. No. _____ Object for which drawn: Transfer of funds.		Finance Officer, U.S.A. 200-580	

FIGURE 2.—Methods of stating check.

504. Transfer in cash and by check.—A transfer partly in cash and partly by check is accomplished by combining the methods described in the preceding paragraphs. Where a transfer of funds is made partly by check and partly in cash, only one War Department Form No. 326 (Invoice of funds transferred) need be executed to

show both transactions. However, War Department No. 327 (Cash Receipt for Funds Transferred), which is attached to War Department Form 326 by a perforated line, will cover only the amount transferred in cash.

505. Preparation and distribution of forms.

505.1. War Department Form No. 326 (Invoice of Funds Transferred).—This form is used by a disbursing officer for transferring funds to another disbursing officer, including both check and cash transfers. The officer transferring funds will prepare the War Department Form No. 326 in quintuplicate. The form will show clearly the type of funds transferred by segregation of "Disbursing Funds," "Collection Funds," "Special Deposit Funds," and "Class A Pay Reservation Funds," into sections designated as such. (See form reproduced in fig. 3.) The five copies will be distributed as follows:

(1) *Original, duplicate, and triplicate.*—Forwarded to the receiving officer who, on the same day the funds are received, will withdraw a copy and mark it "Advance copy from receiving officer," indicate the date the funds are received, and forward same to the appropriate Army regional accounting office. The original will be filed in support of the receiving officer's Account Current, and a copy will be retained by the receiving officer for his files.

(2) *Quadruplicate.*—Marked "Advance copy from transferring officer" and forwarded by the transferring officer to the appropriate Army regional accounting office.

(3) *Quintuplicate.*—Retained by the transferring officer for his files.

505.2. War Department Form No. 327 (Cash Receipt for Funds Transferred).—This form is a receipt given by a disbursing officer to another disbursing officer for the amount of cash transferred. The form will not be used as a receipt for funds transferred by check. When funds are transferred wholly or partly in cash, War Department Form No. 326 will be received in triplicate by the officer to whom the cash is transferred. Attached by a perforated line are three copies of War Department Form No. 327. Only the original will be signed by the receiving officer who will make distribution as shown in (1) and (2) below. (See form reproduced in fig. 4.)

(1) *Original and duplicate.*—Forwarded to the officer from whom the cash was transferred. He in turn will forward the signed original with his Account Current and retain the unsigned copy in his files.

(2) *Triplicate.*—Retained by receiving officer for his files.

505.3. Treasury Department Form 6599 (Certificate of Deposit for Checking Account).—This form is used whenever a

deposit to the official credit of a disbursing officer is to be made. When a transfer of funds wholly or partly by check is to be accomplished, the check will be transmitted to the depositary by the transferring officer, accompanied by Treasury Department Form 6599 (Certificate of Deposit for Checking Account), which is prepared and distributed in the manner shown in paragraph 706.

505.4. Preparation of forms.—Illustrated below is the manner in which the forms used in connection with the transfer of funds are executed.

Example: Prepare forms (originals only) required in connection with the relief from disbursing duty of Major George White, F. D., S 210-340 by Major Roy Brown, F. D., S 210-250. The transfer was accomplished on February 10, 1943 by making a physical delivery of all cash on hand in the amount of \$1,000.00 (\$700.00 disbursing cash; \$300.00 special deposit cash), and \$31,500.00 by check deposited in the Federal Reserve Bank, Chicago, Illinois, to the official credit of Major Brown. The amount transferred by check did not include any receipts or collections, which just previously had been deposited with the Treasurer of the United States to the personal credit of Major White.

506. Safety of method.—As a rule an officer should not be required to make transfers of funds in any manner that might result in their loss. Transfers by check afford absolute protection to the invoicing officer. Transfers made in any other way are done so at the risk of the invoicing officer. An officer is justified in taking no avoidable risk with public funds. If he is unable to transfer surplus funds with safety in any other way, he should request orders to proceed personally with the funds to the place designated for their transfer.

507. Transfer upon renewal of bond.—When unexpended balances are transferred to another officer of the same department, such transfers in all cases must be effected by actual transfer of funds, whether in cash or by check. If made because of renewal of bond and the officer is to continue on disbursing duty, the funds transferred to another officer may be retransferred to him on renewal of his bond. Whenever funds are transferred by one disbursing officer to another on the last day of a month, the receiving officer, provided he has no other accountability, is not required to submit an Account Current for that month unless he has made disbursements on that date. (AR 35-220; F. C. B-1.)

WAR DEPARTMENT
Form No. 327
Approved by the Comptroller of the
Treasury April 26, 1914

WAR DEPARTMENT
CASH RECEIPT FOR FUNDS TRANSFERRED

(To be completely filled in before signature by Receiving Officer. To be used only when cash is transferred.)

Receipt of George White, Major, F.D. Symbol No. 210-340, U. S. A.,
this Tenth day of February, 1943, in cash, the sum
of One Thousand dollars and No cents
Finance Department funds transferred by invoice dated February 10, 1943
(Name of Bureau)

APPROPRIATION	AMOUNT
<u>210000 A.A.A.</u>	<u>\$ 700.00</u>
<u>Special Deposits</u>	<u>\$ 300.00</u>
<u> </u>	<u> </u>

9-5555

(DO NOT SIGN IN DUPLICATE)

R. B. Brown
R. B. BROWN
Maj. F.D., Disbursing Officer.
S 210-250

FIGURE 4.—War Department Form No. 327 (Cash Receipt for Funds Transferred).

SECTION II

TRANSFERS BETWEEN AGENTS AND ACCOUNTABLE OFFICERS

508. Terms used in this section.—When the terms listed below are used in this section, they have the signification indicated for each.

(1) *Accountable disbursing officer.*—One who makes cash and check disbursements in his own name and who submits an Account Current. (See par. 301.)

(2) *Agent officer.*—One who has been duly appointed to act as a class A or class B agent officer. An agent officer is entrusted with public funds by an accountable disbursing officer for the purpose of making cash payments for and in the name of the accountable disbursing officer. An agent officer does not submit an Account Current.

(a) *Class A agent officer.*—One who is temporarily detailed for the purpose of making specific cash payments. A class A agent officer ceases to act as an agent officer after he has made the specified payments. A class A agent officer must close his account with the accountable disbursing officer within 24 hours after completion of the particular payments which he has been designated to make.

(b) *Class B agent officer.*—One who is detailed for the purpose of making cash payment or such properly prepared vouchers as may from time to time be presented to him for payment. He also may receive cash receipts and collections. A class B agent officer continues to act in the capacity of an agent officer for an indefinite period. A class B agent officer must make returns to the accountable disbursing officer, accompanied by all paid vouchers, on the 20th day of each month, and at such other times as the accountable disbursing officer may direct. (AR 35-320.)

509. Methods of transfer.—Public funds are turned over by accountable disbursing officers to agent officers, and by agent officers to accountable disbursing officers in any one of the six methods described below.

- (1) In person.
- (2) By express when authorized by the local commanding officer.
- (3) By registered (uninsured mail) when authorized by the local commanding officer.
- (4) By the accountable disbursing officer drawing an official check made payable to the agent officer, whose name should be followed by the words "Agent Officer at (place) ," and also, underneath the legend, "Object for which drawn" should appear the words, "To make payments at a distance from a depository." Such a check should be delivered to an agent officer in person or by registered mail. The method of supplying the agent officer with several checks each for a smaller amount, instead of only one for a larger amount, should be followed in order to obviate the necessity of carrying large amounts of cash on hand.
- (5) By the agent officer depositing to the official credit of the accountable officer with the Treasurer of the United States in an authorized depository. Such deposits will be accompanied by the prescribed Treasury Department Form 6599 (Certificate of Deposit for Checking Account), the triplicate copy of which, properly receipted by the depository, is furnished the accountable disbursing officer. The agent must furnish to the accountable disbursing officer the necessary information specifying the nature of the funds deposited.
- (6) By post office money order when agent officers transmit cash to accountable disbursing officers. Standard Form No. 1034 (Public Voucher for Purchases and Services Other Than Personal) will be prepared in duplicate to cover the money order fee, giving complete information in substantially the following form across the face of the voucher:

"Fee for post office money order dated _____ for transmission of funds in the total amount of \$_____ from _____ class _____ agent officer at _____ to _____ accountable disbursing officer at _____."

This form should be presented to the postmaster for signature in the two spaces provided for the signature of the payee. The fee for the money order will be paid in cash at the time of the execution of the voucher by the postmaster, and will be deducted from the amount of money which otherwise would be returned to the accountable dis-

bursing officer. Money order and properly executed voucher then will be forwarded to the accountable disbursing officer for credit to the agent officer's account in the amount of the money order plus the fee represented by the voucher. The fee will be paid from an allotment, the number of which is published annually in War Department Circulars. The allotment chargeable will be entered on the voucher by the accountable disbursing officer, if unknown to the agent officer. This procedure will not be followed where there is an available general depository of public funds into which deposits may be made for official credit of the accountable disbursing officer with the Treasurer of the United States. (AR 35-320.)

510. Method of increasing or decreasing balance in hands of agent officers.

510.1. Increasing funds.—The balance of funds in the hands of an agent officer may be increased—

(1) By the turning over of funds to him by the accountable disbursing officer.

(2) By authorizing the agent officer to retain for disbursement actual cash collected by him. Where such funds are authorized to be retained for disbursement, W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance) covering the amount should be rendered, together with a complete statement of what the funds represent, sources from which derived, and all forms pertaining to it.

(3) By funds represented by incorrect vouchers returned to the agent officer. The returned vouchers increase the latter's balance and will be considered as "Cash in hands of agent officers."

510.2. Decreasing funds.—The balance of funds in the hands of an agent officer may be reduced—

(1) By the agent officer turning over funds to the accountable disbursing officer.

(2) By the agent officer turning over paid vouchers to the accountable disbursing officer. (F. C. B-7.)

511. Use of W. D., F. D. Forms Nos. 45, 45-A, 45-B, and 45-C.

511.1. Funds entrusted to agent officer.

(1) *W. D., F. D. Form No. 45 (Funds Entrusted to Agent).*—When funds are entrusted to an agent officer, this form will be accomplished and furnished the agent officer by the accountable disbursing officer.

(2) *W. D., F. D. Form No. 45-A (Receipt for Trust Funds).*—When an agent officer has been entrusted with public funds, he will give the accountable disbursing officer a receipt on this form.

511.2. Funds and paid vouchers returned to accountable officer.

TRANSFER AND EXCHANGE OF PUBLIC FUNDS 511.2

(1) *W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance).*—When the agent officer transmits to the accountable disbursing officer cash balance and paid vouchers, he will furnish the accountable disbursing officer with this form. This form is used by all agents in each transaction involving the return of cash, checks, or paid vouchers. Each such transaction must be supported by a true and correct statement of the status of the funds entrusted and entered in the proper columns on the form. Each agent concerned must render this form as a "Statement of Balance" on the 20th day of each month, or at any other time when called upon to do so by the disbursing officer concerned. The original of the last statement rendered by the agent in each current month is filed with the original Account Current in support of entries on it.

(2) *W. D., F. D. Form No. 45-C (Acknowledgement of Return of Funds and Statement of Balance).*—When funds and paid vouchers

(1)

WAR DEPARTMENT FINANCE DEPARTMENT—Form No. 45 (Comptroller of the Treasury Nov. 4, 1929) Station <u>Fort Finance, Ind.</u>	WAR DEPARTMENT FUNDS TRUSTED TO AGENT (Act June 4, 1929)	Filed with Account Current Month of <u>Dec.</u> , 19 <u>42</u>
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Date December 26, 1942

(1) I certify that I have this day intrusted to R. U. Right, Capt. 39th Inf., U. S. A., as my Agent at Ft. Plank, Ind.

(2) the following funds: Check No. 889 (5) on the Treasurer of the United States \$8,735.20

(3) Cash \$

(4) vouchers covering the following:

(5) Checks Nos. 876-7-8-9

Amount represented by cash	Amount represented by check
\$	\$8,735.20

(6) Total amount of this trust \$8,735.20

(7) Balance per statement dated _____, 19____, \$

(8) Funds per trust receipt dated _____, 19____; _____, 19____; _____, 19____ \$

(9) Total amount of funds intrusted to Agent to be accounted for \$8,735.20

R. F. Smith
 Major, F. D., U. S. A.
 (Signature of disbursing officer)
Accountable Disbursing Officer
 (Official designation) 3-6015

Note.—This form to be accomplished in duplicate by Disbursing Officer and forwarded with funds and vouchers to Agent.
See Instructions on reverse hereof.

(1)

WAR DEPARTMENT FINANCE DEPARTMENT—Form No. 45-A (Comptroller of the Treasury Nov. 4, 1929)	WAR DEPARTMENT RECEIPT FOR TRUST FUNDS (Act June 4, 1929)	Filed with Account Current Month of <u>Dec.</u> , 19 <u>42</u>
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Date December 27, 1942

Station Fort Plank, Ind.

(10) Received this day from R. U. Right, Major, F. D., U. S. A., Disbursing Officer,

(11) Check No. 876-7-8-9 on the Treasurer of the United States for \$8,735.20

(12) Cash to the amount of \$

(13) vouchers:

(14) Total amount of this trust \$8,735.20

(15) to be disbursed by me as Agent for the above-named Disbursing Officer, for which total amount I hereby assume

(16) pecuniary responsibility.

R. U. Right
 Capt. 39th Inf., U. S. A.
 (Signature of Agent)
Agent Officer
 (Official designation) 3-6015

Note.—This receipt to be accomplished in duplicate by Agent, detached, and promptly returned to Disbursing Officer.
See Instructions on reverse hereof.

FIGURE 5.—W. D., F. D. Forms Nos. 45 and 45-A.

are received from the agent officer the accountable disbursing officer will accomplish and furnish the agent officer with this form.

511.3. Preparation.—The method of accomplishing W. D., F. D. Forms No. 45, 45-A, 45-B, and 45-C, is illustrated in figures 5 to 10 inclusive. The forms illustrated therein were prepared in connection with the exchange of cash and vouchers between Major E. Z. Smith, F. D., accountable disbursing officer at Fort Finance, Ind., and Capt. R. U. Right, Inf., class B agent officer at Fort Blank, Ind., during the period December 26, 1942 to January 20, 1943, inclusive.

(2)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-B (Old 4-B)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Filed with Account Current
Month of 19....

Station Fort Blank, Ind. Date January 3, 1943

(1) Forwarded this date to E. Z. Smith, Major, F. D., U. S. A., Disbursing Officer.
Ft. Finance, Ind.

(2) at funds as follows:

	COLUMN A	COLUMN B	COLUMN C
(3) Balance on hand last statement dated, 19....		(Total lines 2 and 4)	Amount accepted by Disbursing Officer as correct
(4) Amount received in trust since last statement	9,167 90	9,167 90	
(5) Forwarded herewith in cash <u>C/D #28</u>	312 00		312 00
(6) Forwarded herewith check No. in amount.		(Total lines 5, 6, and 7)	
(7) <u>1</u> paid vouchers amounting to	8,632 85	8,944 85	8,632 85
Total amount returned		8,944 85	8,944 85
(8) Balance chargeable to Agent Officer		223 05	223 05

NOTE.—Column "C" for exclusive use of Disbursing Officer.

NOTE.—The above form to be accomplished in duplicate by Agent and forwarded to Disbursing Officer.

The above amount will be shown on line 15, Column "B", Form No. 45-C

9-5014

See Instructions on reverse hereof.

(2)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-C (Old 4-C)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Station Fort Finance, Ind. Date January 4, 1943

(9) Received this day from R. U. Right, Captain, 39th Inf., U. S. A., Agent.

(10) per statement dated January 3, 1943.

	COLUMN A	COLUMN B
(11) Cash amounting to	312 00	Total lines 11, 12, and 13
(12) Check No. amounting to		
(13) <u>1</u> correct paid vouchers amounting to	8,632 85	8,944 85
(14) incorrect vouchers returned, amounting to		Total lines 14 and 15
(15) Cash balance in hands of Agent	223 05	223 05
TOTAL		9,167 90

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 9-B, dated, 19....

\$....., to be carried to account current for E. Z. Smith, U. S. A.

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded to Agent.

Accountable Disbursing Officer.

(Official designation)

9-5014

See Instructions on reverse hereof.

FIGURE 6.—W. D., F. D. Forms Nos. 45-B and 45-C.

511.4. Forms submitted with Account Current.

(1) *Items representing "Funds in Hands of Agents."*—The original of the last W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance) rendered by the agent in each current month will be submitted with the original Account Current in support of the items on it representing "Funds in Hands of Agents."

TRANSFER AND EXCHANGE OF PUBLIC FUNDS 512

(2) *Items representing "Funds in Transit."*—A signed copy of W. D., F. D. Form No. 45 (Funds Entrusted to Agent) will be submitted by the accountable disbursing officer with his Account Current to substantiate the items on it representing "Funds in Transit." This term is applied to funds entrusted to agents after the 20th day of each month and not included on the "Statement of Balance" rendered on that date. (AR 35-320.)

512. Accounting and recording of funds entrusted to agent officers.

(3)

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45
(Comptroller of the Treasury Nov. 4, 1939)

WAR DEPARTMENT
FUNDS ENTRUSTED TO AGENT
(Act June 4, 1939)

Filed with Account Current
Month of _____ 19__

Station Fort Finance, Ind. Date January 4, 1943

(1) I certify that I have this day entrusted to E. Z. Smith, Capt., 39th Inf., U. S. A., as my Agent at Ft. Blank, Ind.
(Name and rank)

(2) the following funds: Check No. 894 on the Treasurer of the United States \$ 150.00

(3) Cash _____ \$ _____

(4) _____ vouchers covering the following:

Amount represented by cash	Amount represented by check
\$ _____	\$ <u>150.00</u>

(5) _____

(6) Total amount of this trust _____ \$ 150.00

(7) Balance per statement dated January 3, 1943, _____ \$ 223.05

(8) Funds per trust receipt dated _____, 19__; _____, 19__; _____, 19__ \$ _____

(9) Total amount of funds entrusted to Agent to be accounted for _____ \$ 373.05

Wm.—This form to be accomplished in duplicate by Agent, detached, and forwarded with funds and vouchers to Agent.

E. Z. Smith, Major, F. D. U. S. A.,
Accountable Disbursing Officer,
(Official designation) 3-5012

See Instructions on reverse hereof.

(3)

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45-A
(Comptroller of the Treasury Nov. 4, 1939)

WAR DEPARTMENT
RECEIPT FOR TRUST FUNDS
(Act June 4, 1939)

Station Fort Blank, Ind. Date January 5, 1943

(10) Received this day from E. Z. Smith, Major, F. D., U. S. A., Disbursing Officer,

(11) Check No. 894 on the Treasurer of the United States for _____ \$ 150.00

(12) Cash to the amount of _____ \$ _____

(13) _____ vouchers:

(14) Total amount of this trust _____ \$ 150.00

(15) to be disbursed by me as Agent for the above-named Disbursing Officer, for which total amount I hereby assume

(16) pecuniary responsibility.

Wm.—This receipt to be accomplished in duplicate by Agent, detached, and promptly returned to Disbursing Officer.

E. Z. Smith
Agent Officer,
(Official designation) 3-5012

See Instructions on reverse hereof.

FIGURE 7.—W. D., F. D. Forms Nos. 45 and 45-A.

512.1. **Accurate account maintained by disbursing officer.**—Each accountable disbursing officer is required to keep an accurate account of the funds entrusted by him to each class B agent officer operating under him. The balance of funds in the agent officer's possession will be considered as cash, and no credit will be allowed for vouchers paid until they have been accepted by the disbursing officer. Disbursing officers, as well as their agent officers, are pecuniarily re-

sponsible to the United States for funds entrusted to such agent officers.

512.2. Form of record kept by disbursing officer.—A convenient form of keeping an accurate record of the essential features of transactions between a disbursing officer and his agent is shown in figure 11. The disbursing officer should place a serial number on each of the W. D., F. D. Forms Nos 45, 45-A, 45-B, and 45-C as they are issued and received, respectively, for purposes of identification, and such numbers will be entered in the record in the column headed

(4)

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT
FUNDS INTRUSTED TO AGENT
(Act June 4, 1920)

Filed with Account Current
Month of _____ 19____

Station Fort Finance, Ind. Date January 8, 1943

(1) I certify that I have this day intrusted to R. U. Right, Capt., 39th Inf., U. S. A., as my Agent at Ft. Blank, Ind.

(2) the following funds: Check No. 903 on the Treasurer of the United States \$ 50.00

(3) Cash _____ \$ _____

(4) _____ vouchers covering the following:

(5) _____

Amount represented by cash	Amount represented by check
\$ _____	\$ <u>50.00</u>
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____

(6) Total amount of this trust _____ \$ 50.00

(7) Balance per statement dated January 3, 1943, _____ \$ 223.05

(8) Funds per trust receipt dated Jan 5, 1943; _____, 19____; _____, 19____ \$ 150.00

(9) Total amount of funds intrusted to Agent to be accounted for _____ \$ 223.05

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded with funds and vouchers to Agent.

See Instructions on reverse hereof.

E. Z. Smith
Major, F. D.
(Signature of Disbursing Officer)
Accountable Disbursing Officer
(Official designation) 9-5012

(4)

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45-A
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT
RECEIPT FOR TRUST FUNDS
(Act June 4, 1920)

Station Fort Blank, Ind. Date January 9, 1943

(10) Received this day from E. Z. Smith, Major, F. D., U. S. A., Disbursing Officer,

(11) Check No. 903 on the Treasurer of the United States for _____ \$ 50.00

(12) Cash to the amount of _____ \$ _____

(13) _____ vouchers:

(14) Total amount of this trust _____ \$ 50.00

(15) to be disbursed by me as Agent for the above-named Disbursing Officer, for which total amount I hereby assume

(16) pecuniary responsibility.

NOTE.—This receipt to be accomplished in duplicate by Agent, detached, and promptly returned to Disbursing Officer.

See Instructions on reverse hereof.

R. U. Right
R. U. Right, Capt., 39th Inf., U. S. A.
Agent Officer.
(Official designation) 9-5013

FIGURE 8.—W. D., F. D. Forms Nos. 45 and 45-A.

“Reference No.” The forms should be filed in the order of their serial numbers. The form shown below is prescribed as a minimum requirement for a record of accounts with agent officers. If the condition and volume of business warrant, the prescribed form of record may be expanded by the addition of columns for any further data desired to be recorded. (F. C. B.-7.)

TRANSFER AND EXCHANGE OF PUBLIC FUNDS 513

513. Transfers between agents involving one accountable disbursing officer.

513.1. Accounts of new agents required to be opened by same disbursing officer.—When it is desired to expedite the furnishing of funds to an agent officer (referred to herein as Agent No. 2) by utilizing the services of an established agent officer (referred to herein as Agent No. 1), the procedure outlined below may be followed:

(1) *Operation 1.*—Agent No. 1 will deliver the cash and W. D., F. D. Form No. 45 (Funds Entrusted to Agent) to Agent No. 2.

(5)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-B (Old 9-B)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Filed with Account Current
Month of 19.....

Station Fort. Blank, Ind. Date January 10, 1943.

(1) Forwarded this date to E. Z. Smith, Major, F. D., U. S. A., Disbursing Officer.
(2) at Ft. Finance, Ind., funds as follows:

	COLUMN A	COLUMN B (Total lines 3 and 4)	COLUMN C Amount accepted by Disbursing Officer as correct
(3) Balance on hand last statement dated <u>Jan. 3</u> , 1943	223 05		
(4) Amount received in trust since last statement	443 20	666 25	
(5) Forwarded herewith in cash			
(6) Forwarded herewith check No. in amount		(Total lines 4, 5, and 7)	
(7) <u>2</u> paid vouchers amounting to	163 20	163 20	126 75
Total amount returned		163 20	126 75
(8) Balance chargeable to Agent Officer		503 05	539 50

Note.—Column "C" for exclusive use of Disbursing Officer.

Note.—The above form to be accomplished in duplicate by Agent and forwarded to Disbursing Officer.

See Instructions on reverse hereof.

The above amount will be shown on line 15, Column "B", Form No. 9-C
3-5014

R. U. Right
R. U. RIGHT, Capt., 39th Inf.
Agent Officer
(Official designation)

(5a)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-C (Old 9-C)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Station Fort. Finance, Ind. Date January 11, 1943.

(9) Received this day from R. U. Right, Capt., 39th Inf., U. S. A., Agent.
(10) per statement dated January 10, 1943

	COLUMN A	COLUMN B
(11) Cash amounting to		Total lines 11, 12, and 13
(12) Check No. amounting to		
(13) <u>1</u> correct paid vouchers amounting to	126 75	126 75
(14) <u>1</u> incorrect vouchers returned, amounting to	36 45	Total lines 14 and 15
(15) Cash balance in hands of Agent	503 05	539 50
TOTAL		666 25

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 9-B, dated, 19.....
S....., to be carried to account current for E. Z. Smith

Note.—This form to be accomplished in duplicate by Disbursing Officer and forwarded to Agent.

See Instructions on reverse hereof.

E. Z. SMITH, Major, F. D.,
(Signature of Disbursing Officer)
Accountable Disbursing Officer.
(Official designation)
3-5014

FIGURE 9.—W. D., F. D. Forms Nos. 45-B and 45-C.

(2) *Operation 2.*—Agent No. 2 will sign a receipt for the cash received from Agent No. 1 on W. D., F. D. Form No. 45-A (Receipt for Trust Funds). This receipt will be executed in favor of the accountable disbursing officer.

(3) *Operation 3.*—Agent No. 1 will enter on line 5 of W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance), the

amount receipted for on the original W. D., F. D. Form No. 45-A, as cash returned, and will forward both forms to the accountable disbursing officer. The disbursing officer will accept the receipt in the same manner as if it were cash.

(4) *Operation 4.*—The disbursing officer will issue to Agent No. 1 a receipt on W. D., F. D. Form No. 45-C (Acknowledgment of Return of Funds and Statement of Balance).

(5) *Operation 5.*—The disbursing officer will open up an account with Agent No. 2 (AR 35-320.)

(6)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 6-B (Old 9-B)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Filed with Account Current
Month of Jan., 1943

Station Fort Blank, Ind. Date January 20, 1943

(1) Forwarded this date to E. Z. Smith, Major, F. D., U. S. A., Disbursing Officer.
Ft. Finance, Ind.

(2) at _____, funds as follows:

	COLUMN A	COLUMN B	COLUMN C
(3) Balance on hand last statement dated <u>Jan. 10</u> , 19 <u>43</u>	508.05	(Total lines 3 and 4)	Amount accepted by Disbursing Officer as correct
(4) Amount received in trust since last statement	213.45	716.50	
(5) Forwarded herewith in cash		(Total lines 5, 6, and 7)	
(6) Forwarded herewith check No. _____ in amount	260.75	260.75	260.75
(7) <u>3</u> paid vouchers amounting to		260.75	260.75
Total amount returned		455.75	455.75
(8) Balance chargeable to Agent Officer			

NOTE.—Column "C" for exclusive use of Disbursing Officer.

NOTE.—The above form to be accomplished in duplicate by Agent and forwarded to Disbursing Officer.

See Instructions on reverse hereof.

The above amount will be shown on line 15, Column "B", Form No. 9-C

2-5014

(6)

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-C (Old 9-C)
(Comptroller of Treasury Nov. 4, 1920)

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Station Fort Finance, Ind. Date January 21, 1943

(9) Received this day from R. U. Right, Capt., 39th Inf., U. S. A., Agent.

(10) per statement dated January 20, 1943

	COLUMN A	COLUMN B
(11) Cash amounting to		Total lines 11, 12, and 13
(12) Check No. _____ amounting to	260.75	260.75
(13) <u>3</u> correct paid vouchers amounting to		Total lines 14 and 15
(14) incorrect vouchers returned, amounting to	455.75	455.75
(15) Cash balance in hands of Agent		716.50
TOTAL		716.50

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 9-B, dated January 20, 1943
\$455.75, to be carried to account current for January, 1943

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded to Agent.

See Instructions on reverse hereof.

2-5014

FIGURE 10.—W. D., F. D. Forms Nos. 45-B and 45-C.

514. Agents changing station involving transfer between accountable disbursing officers.

514.1. Agent receiving funds from another agent.—When it is desired to have an established agent officer (referred to herein as Agent No. 1) furnish funds to an agent officer (referred to herein as Agent No. 2) who is ordered to a station where he will act for a different

TRANSFER AND EXCHANGE OF PUBLIC FUNDS 514.1

Record of funds intrusted by Major E. Z. Smith, F.D., U.S. Army, Disbursing Officer at Fort Finance, Ind. to Captain R. U. Right, 39th Inf., his agent at Fort Blank, Ind., Agent appointed by SO 218, Hq Ft. Finance, Ind.
dated Dec. 24, 1942. Bond of agent approved (not bonded), 19__.

DATE	FORMS NUMBERS	REFERENCE NO.	TOTAL		DEBITS (ADVANCES TO AGENT)			CREDITS (RETURNS FROM AGENT)		INFORMATION		AGENTS BALANCE
			DR.	CR.	CASH AND CHECKS FOR CASH	RECEIPTS AND COLLECTIONS	INCORRECT VOUCHERS RETURNED	CASH AND DEPOSITS	PAID VOUCHERS	METHOD OF DELIVERY AND FOR RETURN	CHECK NUMBERS	
1/26/42	45 & 45A	1	8,735.20		8,735.20					Registered Mail	876-7-8-9	8,735.20
1/3/43	45B & 45C	2	132.70	8,944.85		132.70		312.00	8,332.85	CD & Vou's		223.05
1/4/43	45 & 45A	3	150.00		150.00					Registered Mail	894	373.05
1/8/43	45 & 45A	4	50.00		50.00					Registered Mail	903	423.05
1/10/43	45B & 45C	5	279.65	163.20		213.20	36.15		163.20	Vouchers		539.50
1/20/43	45B & 45C	6	177.00	260.75		177.00			260.75	Vouchers		1,55.75

Figure 11.—Record of funds entrusted to agent.

accountable disbursing officer, the procedure outlined below may be followed.

(1) *Operation 1.*—Agent No. 1 will deliver the cash and W. D., F. D. Form No. 45 (Funds Entrusted to Agent) to Agent No. 2.

(2) *Operation 2.*—Agent No. 2 will sign a receipt for the cash received on W. D., F. D. Form No. 45 (Receipt for Trust Funds). This receipt will be transmitted to Agent No. 1 and will be executed

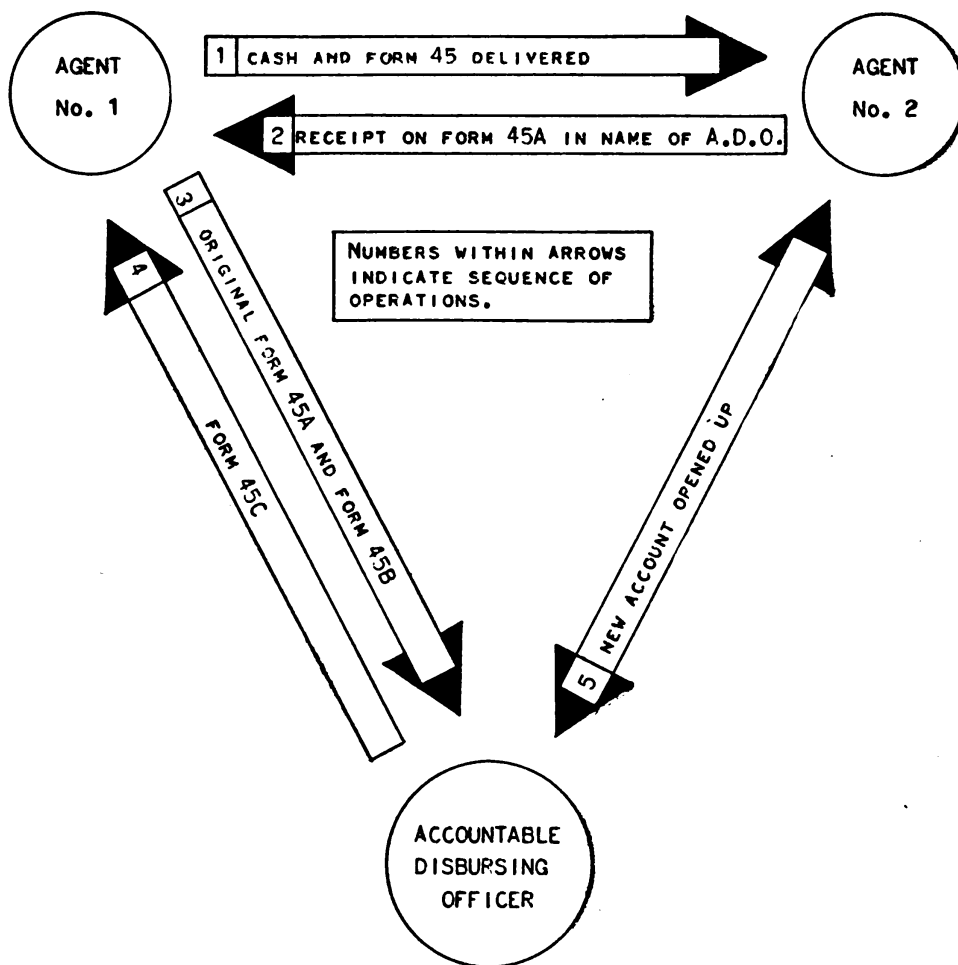


FIGURE 12.—Transfer of funds between agents requiring new account to be opened by same accountable officer.

in favor of the new accountable disbursing officer if his name is known. Otherwise, the space will be left blank to be filled in later by the new disbursing officer.

(3) *Operation 3.*—Agent No. 1 will enter on line 5 of W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance) the amount receipted for on the original W. D., F. D. Form No. 45-A, as cash returned, and will forward both forms to the old accountable

disbursing officer. The old disbursing officer will accept the receipt in the same manner as if it were cash.

(4) *Operation 4.*—The old disbursing officer will issue to Agent No. 1 a receipt on W. D., F. D. Form No. 45-C (Acknowledgment of Return of Funds and Statement of Balance).

(5) *Operation 5.*—The old disbursing officer will prepare W. D. Form No. 326 (Invoice of Funds Transferred). This form, sup-

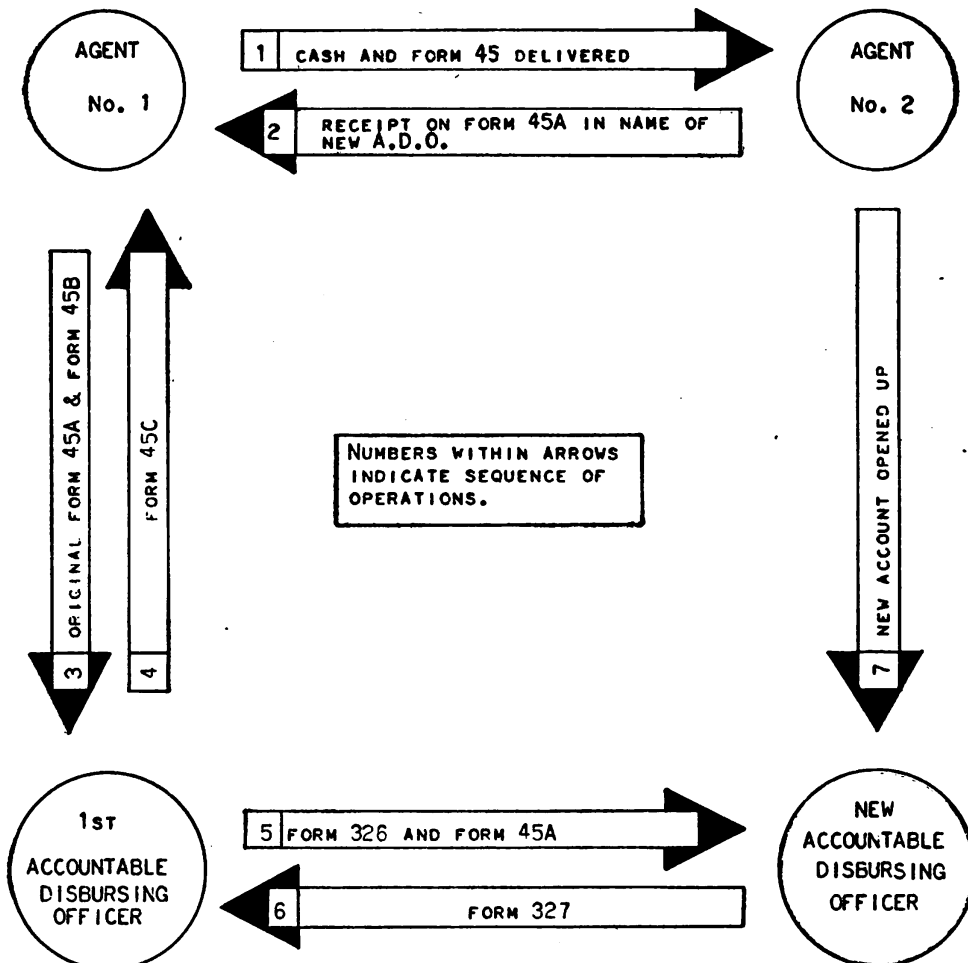


FIGURE 13.—Transfer between two accountable officers when regularly established agent entrusts funds to another agent who changes station.

ported by the receipt (W. D., F. D. Form No. 45-A) originally obtained from Agent No. 2, will be transmitted to the new disbursing officer.

(6) *Operation 6.*—The new disbursing officer will receipt for the cash transferred on War Department Form No. 327 (Cash Receipt for Funds Transferred), and return it to the old disbursing officer.

(7) *Operation 7.*—The new disbursing officer will open up an account with Agent No. 2. (AR 35-320.)

514.2. Agent traveling wholly within continental limits of United States.—When an agent officer is not due to return to the station at which funds were entrusted to him, as in the case of an officer in charge of troops being moved, the funds entrusted to him will be transferred by the accountable disbursing officer at the old station to the accountable disbursing officer at the station of destination. The procedure outlined below may be followed:

(1) *Operation 1.*—The old disbursing officer will deliver the cash and W. D., F. D. Form No. 45 (Funds Entrusted to Agent) to the agent officer.

(2) *Operation 2.*—The agent officer will sign a receipt for the cash on W. D., F. D. Form No. 45-A (Receipt for Trust Funds). This receipt will be transmitted to the old disbursing officer. However, it will be executed in favor of the new disbursing officer if his name is known. Otherwise, the space will be left blank to be filled in later by the new disbursing officer.

(3) *Operation 3.*—The old disbursing officer will prepare W. D., Form No. 326 (Invoice of Funds Transferred). This form, supported by the receipt (Form No. 45-A) originally obtained from the agent, will be transmitted to the new disbursing officer.

(4) *Operation 4.*—The new disbursing officer will receipt for the cash transferred on W. D. Form No. 327 (Cash Receipt for Funds Transferred) and return it to the old disbursing officer.

(5) *Operation 5.*—The new disbursing officer will open up an account with the agent. (AR 35-320.)

514.3. Agent traveling to or from points beyond continental limits of United States.—Whenever funds are advanced to an agent officer whose destination is beyond the continental limits of the United States, or whenever funds are advanced to an agent officer who is located beyond the continental limits of the United States and whose destination is the United States, action will be taken as follows:

(1) *Operation 1.*—The disbursing officer will deliver the cash and W. D., F. D. Form No. 45 (Funds Entrusted to Agent) to the agent officer, together with a copy of Finance Bulletin No. 109, 1942.

(2) *Operation 2.*—The agent officer will sign a receipt for the cash received on W. D., F. D. Form No. 45-A (Receipt for Trust Funds). This receipt will be executed in favor of the Central Accountable Disbursing Officer, Office Chief of Finance, Washington, D. C., by name. The receipt will be transmitted to the old disbursing officer

accompanied by an authenticated signature card of the agent officer and a copy of the order appointing the agent.

(3) *Operation 3.*—The old disbursing officer will prepare War Department Form No. 326 (Invoice of Funds Transferred). This form, supported by the receipt (Form No. 45-A) originally obtained from the agent, will be transmitted to the Central Accountable Dis-

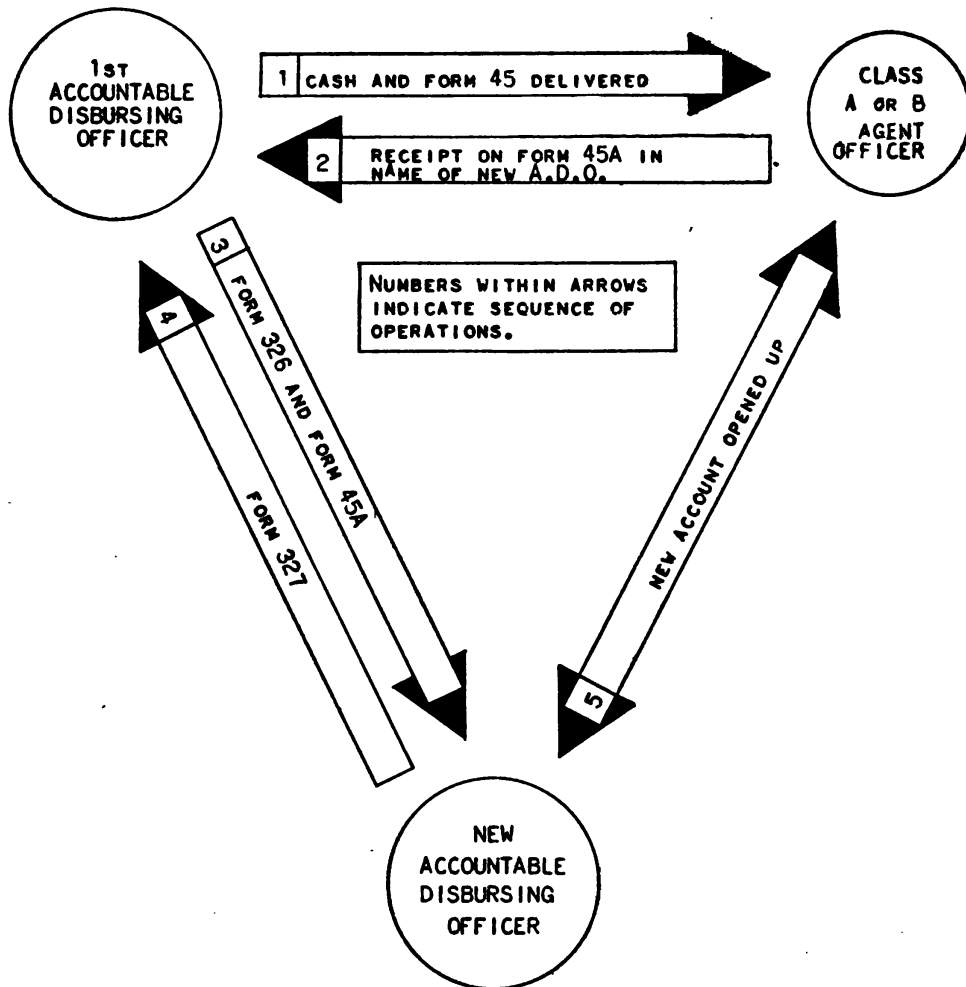


FIGURE 14.—Transfer between two accountable officers when agent officer changes station.

bursing Officer accompanied by the authenticated signature card and a copy of the order appointing the agent. The Central Accountable Disbursing Officer should also be given such information as to the method of travel and destination of the agent as can be properly furnished.

(4) *Operation 4.*—The Central Accountable Disbursing Officer will receipt for the cash transferred on War Department Form No. 327

(Cash Receipt for Funds Transferred) and return it to the old disbursing officer.

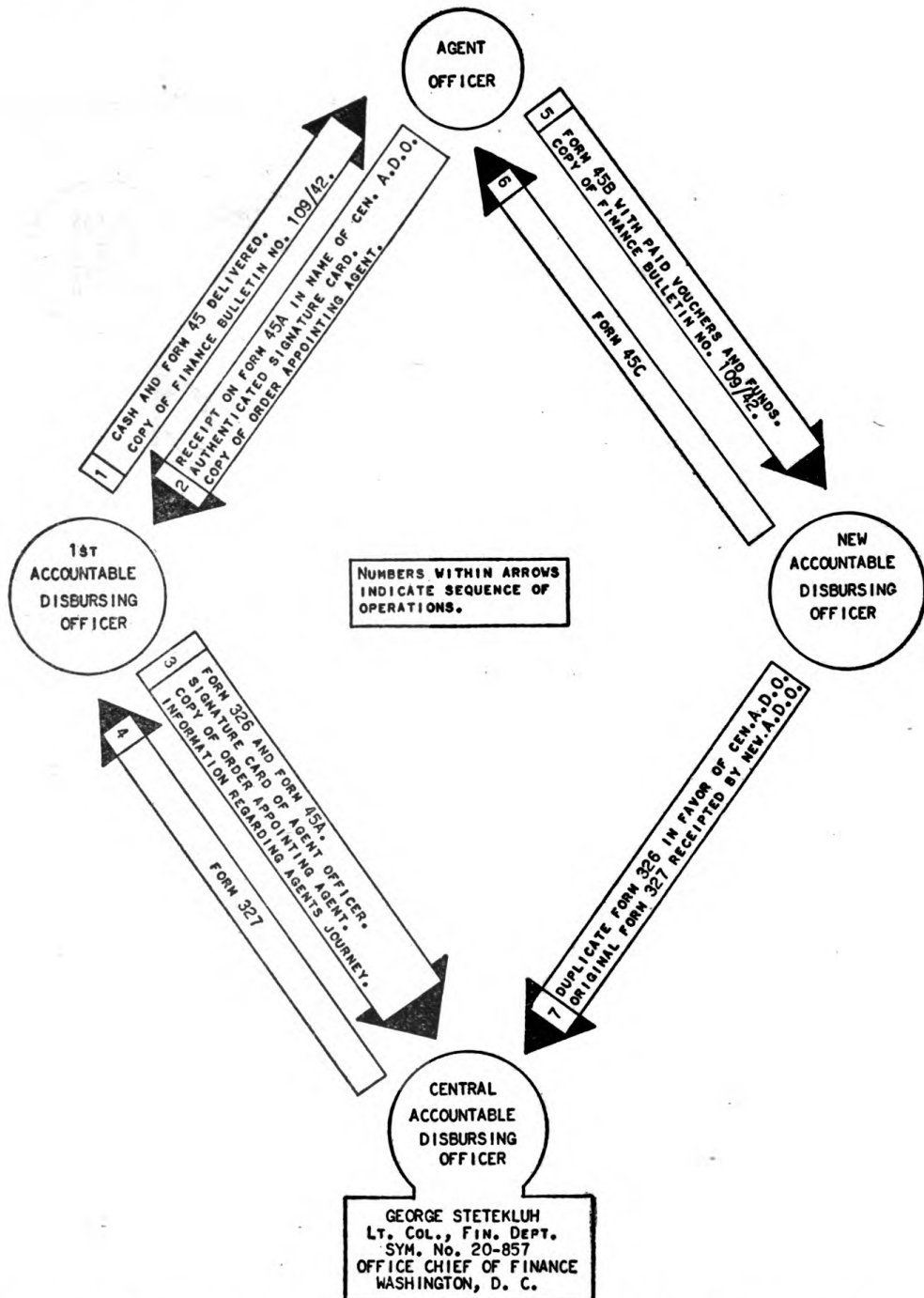


FIGURE 15.—Transfer through central accountable disbursing officer when agent travels beyond continental limits of United States or vice versa.

(5) *Operation 5.*—The agent officer will settle his accounts with the first available disbursing officer upon completion of the duty for which the entrustment of funds was made. This will be done by turning over all cash and paid vouchers accompanied by W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance). The agent officer also will furnish to the new disbursing officer a copy of Finance Bulletin No. 109, 1942, which was originally received from the old disbursing officer. Partial settlement may be made by turning over paid voucher to an accountable disbursing officer whenever one is available.

(6) *Operation 6.*—The new disbursing officer will issue a receipt to the agent on W. D., F. D. Form No. 45-C (Acknowledgment of Return of Funds and Statement of Balance).

(7) *Operation 7.*—The new disbursing officer to whom the cash and/or paid vouchers are turned in immediately will prepare in duplicate War Department Form No. 326 (Invoice of Funds Transferred) and War Department Form No. 327 (Cash Receipt for Funds Transferred). The War Department Form No. 326 will be executed in favor of the Central Accountable Disbursing Officer as the transferring officer. The new disbursing officer will retain the original Form No. 326 and the duplicate Form No. 327. He will forward the duplicate Form No. 326 and the original Form No. 327, properly signed and executed, to the Central Accountable Disbursing Officer, by courier or air mail. The name of the agent officer will be shown on the Form No. 326 in addition to the amount involved, and if transfers were made between agent officers, the name of the agent officer to whom the funds were originally entrusted also will be furnished. If courier or air mail service is not available, the new disbursing officer will transmit this information by radio or cable and transmit the Forms Nos. 326 and 327 by regular mail. Disbursing officers located within the United States to whom vouchers and/or cash are turned in by agent officers arriving from beyond the continental limits of the United States will omit radio notification and will use regular mail.

SECTION III

FOREIGN EXCHANGE

515. Accounted for at rate purchased.—All foreign currency purchased by disbursing officers will be taken up and carried at the rate at which it was purchased. All disbursements from it for obligations due in terms of foreign currency will be accounted for at the same rate. All currency purchased at one rate will, if possible, be utilized

for disbursements before currency purchased at another rate is disbursed. This procedure should obviate the necessity of elaborate records, showing the rates at which funds on hand were purchased. In case it is necessary in the payment of any voucher to use currency purchased at two different rates, a notation will be made on the voucher showing the respective rates and amounts. (F. C. B-7.)

516. Accounting for amounts purchased.

516.1. Foreign currency will be purchased only in amounts required for immediate use. Such foreign currency will be entered in the cash accounts on the reverse of Standard Form No. 1019 (Account Current). In the body of the account there will be shown the amount purchased in foreign currency terms, the rate at which purchased, and the dollar value extended to the receipts column.

Example:

Date 1939	Receipts	Amount
Dec. 30	Check No. 146, National City Bank of New York purchased 6,000 French francs @ 25 to the dollar.....	\$240. 00

(F. C. B-7.)

516.2. A certificate as to the rate of exchange, executed by the bank from which the purchase is made, will accompany the Standard Form No. 1019 (Account Current). The balance of such currency on hand at the close of the accounting period will be shown on the analysis of the balance due the United States, in like number.

Example:

Cash in safe (4,000 French francs @ 25 to the dollar) - \$160. 00

Cash in safe, United States currency..... 100.00

(F. C. B-7.)

516.3. The foregoing procedure provides a uniform method governing all transactions in foreign currency and eliminates the need for entries of paper gains or losses by exchange. Only in case there is a gain or loss by actual conversion of foreign currency into United States currency in making disbursements or in closing accounts by deposit, or when funds are transferred from one disbursing officer to another, will it be necessary to enter such gain or loss in the account. (F. C. B-7.)

517. Transfer of funds from one disbursing officer to another.—The transfer of funds from one disbursing officer to another

in effect is a deposit of funds by the one officer to close his accounts and an advance of the same funds to the other officer. In such cases the closing Standard Form No. 1019 ("Final" Account Current) will show the gain or loss by exchange at the closing rate of exchange in the same manner as if the funds transferred actually had been deposited to close the account. The officer receiving the funds will take the funds over at the rate of exchange at which they are invoiced to him, the two transactions being simultaneous.

518. Accounting for gains or losses.—Amounts gained by exchange will be deposited with the Treasurer of the United States to the credit of "General Fund Receipts—211400—Gain by Exchange." Amounts lost by exchange will be charged to "Finance Service, Army 1942-43" and will be supported by a properly executed voucher. (F. C. B-17.)

519. Instructions in payment of foreign currency.—This section on foreign exchange as it affects the account for public funds has touched only lightly on the subject. Technical Manual 14-215, intended primarily for use by finance personnel on duty at overseas stations, discusses the subject in complete detail.

CHAPTER 6

COLLECTIONS AND RECEIPTS

SECTION I

CLASSIFICATION, PROCEDURE, AND DISPOSITION

601. Scope.—This chapter covers the course of action to be followed by accountable and agent officers in carrying into execution the provisions of law governing their duties and responsibilities in connection with the receipt of, the accounting for, and the disposition of collections and receipts.

602. Source and nature of collections.—All collections and receipts are grouped by accountable officers according to source and nature of the funds received into classifications shown below:

- (1) Cash Receipts.
- (2) Voucher Collections and Deductions.
- (3) Canceled Checks.

602.1. Cash Receipts.—This term is applied to the following classes of cash received by either accountable officers and their agents. "Cash," as used in this term, includes actual cash, personal checks, money orders, or similar media of exchange.

- (1) Cash Sales.
- (2) Cash Collections.
- (3) Soldiers' Deposits.
- (4) Special Deposit Funds.

602.2. Voucher collections and deductions.—Sums withheld from the total amounts due payees on disbursing vouchers and not paid to other individuals or agencies on such vouchers are classed as voucher or voucher deductions. The difference between these classes is covered in detail in section VI of this chapter.

602.3. Canceled checks.—When a disbursing officer has claimed credit on a voucher for a disbursement made by check and that disbursement subsequently was determined to have been erroneously made (that is, the amount is not properly due the payee), the check will be canceled.

603. Funds and appropriations credited.—All collections and receipts regardless of their source and nature are credited by the dis-

bursing officer to one or more of the following appropriations or funds:

- (1) Various appropriations.
- (2) Miscellaneous Receipts.
 - (a) General funds.
 - (b) Trust funds (other than CSRD).
 - (c) Civil Service Retirement Deductions.
- (3) Special Deposit Funds.

603.1. Various appropriations.—When funds set apart by act of Congress for disbursement are paid out by disbursing officers and subsequently recovered they are treated as repayments to various appropriations and deposited back into the Treasury. The primary purpose of this practice is to prevent the deposit of such funds as General Fund Receipts. If deposited as a General Fund Receipt, any sum which had been erroneously disbursed and collected would have to be reappropriated by Congress before it could be spent. Various appropriations are termed: “no year” appropriations, “single year” appropriations, “multiple year” appropriations, and “replacing” appropriations.

(1) *“No year” appropriations.*—The term “no year” is applied to those appropriations which do not pertain to any particular fiscal year or years. An example of a “no year” appropriation is “Acquisition of Land for Radio Beacons, Army, No Year (21X0579).”

(2) *“Single year” appropriation.*—The term “single year” is applied to those appropriations which are made for a definite fiscal year. An example of a “single year” appropriation is: “Cemeterial Expenses, War Department, 1943 (2131805).”

(3) *“Multiple year” appropriation.*—The term “multiple year” is applied to those appropriations which are available for obligations for a definite period in excess of one fiscal year. An example of a “multiple year” appropriation is “Finance Service, Army, 1942-43 (212/30425).”

(4) *“Replacing” appropriation.*—A “replacing” appropriation is always a multiple year appropriation and is preceded by the word “replacing.” Collections applicable to “replacing” appropriations are required to be credited to the fiscal year current at the time of disposition or sale of the supplies or stores and the following fiscal year. An example of a “replacing” appropriation is “Replacing Supplies and Transportation, Army, 1943-44 (213/40504).” (Sec. 1690, M. L. 1939; F. C. B-3.)

603.2. Miscellaneous receipts.—Government receipts other than those credited to various appropriations are deposited into the Treas-

ury as Miscellaneous Receipts and are not withdrawn nor disbursed again except in consequence of a subsequent appropriation made by Congress. The Miscellaneous Receipts symbol code and classification as published in Finance Circular No. B-9 is used in accounting for Miscellaneous Receipts which are composed of General Fund Receipts, Trust Fund Receipts (other than Civil Service Retirement Deductions), and Civil Service Retirement Deductions.

(1) *General Fund Receipts*.—General Fund Receipts are receipts and collections which are to be credited into the Treasury to other than an appropriation or trust fund. General Fund Receipts may readily be identified by the third digit code numbers in the Miscellaneous Receipts symbol code which in each instance will be a “6” or a lower number. A few examples follow:

- 216380 Proceeds from Purchases of Army Discharges.
- 215215 Laundry and Dry-cleaning Operations.
- 214330 Reimbursement, Government Property Lost or Damaged.
- 213230 Commissions on Telephone Pay Stations in Federal Buildings Outside of Washington, D. C.
- 212240 Fines and Penalties, Violating Regulations.
- 211400 Gain by Exchange.
- 210305 Rent of Public Buildings and Grounds.

(2) *Trust Fund Receipts (other than Civil Service Retirement Deductions)*.—Trust Fund Receipts are monies collected for credit to funds held in trust by the Government. Trust funds are not Government property; they are merely paid to the Government as trustee and when received by accountable disbursing officers are deposited into the Treasury in the same manner as other Government receipts and collections. They then are expended in accordance with a trust agreement or other legal evidence of trusteeship. Collections applicable to Contributions, Civil Service Retirement and Disability Fund, are not included in this class of funds since they must be accounted for and deposited into the Treasury separately and apart from any other class of funds. Trust funds are identified by the third digit in the code number which in each instance will be a number higher than “6”. A few examples are indicated below:

- 218910 Deposits, Pay of the Army.
- 218930.3 Deposits to Soldiers' Home Permanent Fund, Forfeitures by Desertion.
- 218930.6 Deposits to Soldiers' Home Permanent Fund, Withheld Pay, Army Maintenance, U. S. Soldiers' Home.

(3) *Civil Service Retirement Deductions.*—This term is applied to Contributions, Civil Service Retirement and Disability Fund which the disbursing officer segregates and accounts for separately from all other trust funds. They are segregated from other trust funds in accordance with the requirements of the Comptroller General as a matter of convenience for the Treasury and General Accounting Office. Collections to this fund normally are made by voucher disbursement and are identified as 218135.2 Contributions, Civil Service Retirement and Disability Fund.

603.3. Special Deposit Funds.—Special Deposit Funds are monies collected or funds received by disbursing officers the disposition of which has not been determined at the time of receipt, which may involve refundment, or which for any reason must be held until proper disposition under appropriations or Miscellaneous Receipts has been determined. This account consists of three subaccounts classed as Class A Pay Reservation Account, Victory Tax, and Special Deposits—All Others.

604. Funds received to be turned over to disbursing officer or agent.—Officers of the Army who are not either accountable disbursing officers or agent officers but who receive public funds of a nature which must be paid into the Treasury of the United States, are required to turn over the amount of such funds to the nearest disbursing officer or agent officer, who will make the deposit with the Treasurer of the United States. The officer turning over the funds will furnish the disbursing or agent officer with a proper statement concerning them, including proper titles of appropriations concerned. If the funds are turned over directly to an accountable disbursing officer, he will take them up in his accounts as of the date upon which they were actually received and will account for the deposit on his Account Current for the month in which the turn-over is made. If the funds are turned over to an agent officer, he will dispose of them as prescribed in existing regulations governing the disbursement of public funds through agent officers. (AR 35-160; F. C. B-3.)

605. Receipt for collections.

605.1. When receipts given.—Receipts for collections will be given by accountable disbursing officers and agent officers under the condition prescribed in paragraph 305.1.

605.2. Receipts in blank.—The giving or taking of a receipt for public money in blank is prohibited. (AR 35-160.)

606. Report to be made by officer turning over funds.

606.1. An officer who turns over funds to an accountable disbursing or agent officer in each instance must forward directly to the Chief

of Finance, Washington, D. C., a carbon copy of the form used in transmitting the funds to that disbursing or agent officer. This form must be signed by the officer who made the sales or collection. The carbon copy must be complete, including the date the funds were turned over and the name of the accountable disbursing officer in whose accounts the funds are to be taken up. When funds, the proper disposition of which has not been determined, are turned over to a disbursing officer to be held in his Special Deposit Fund, and none of the forms above mentioned are applicable, a letter giving in detail each transaction, the amounts involved, the date the monies were turned over, the name of the officer receiving them, and the sources from which they were received, will be sent to the Chief of Finance by the officer turning over the funds.

606.2. When a sale of War Department property is made under contract or agreement, the officer or agent of the War Department by whom funds are received as a result of it will turn the funds over to a disbursing officer and accompany his remittance of them with a copy of the contract or agreement covering the terms of the sale.

606.3. Should such funds be received and turned over to the disbursing officer in more than one installment the required papers will accompany the first remittance.

606.4. No expenditures can be made from the funds received as a result of sales except by a disbursing officer, nor may any deductions from payments made by the purchaser be authorized. The purchaser will be required to forward the total amount to the Government in accordance with the terms of the contract or agreement making payment to the disbursing officer or to the officer conducting the sale, who in the latter case will turn over this amount undiminished to the disbursing officer. All payments of expenses, refunds, etc., will be made by the disbursing officer upon proper vouchers, and only when the payments are in accordance with the provisions of the sales contract or agreement and otherwise are legal and properly payable. (AR 35-780.)

607. Accounting for collections.—When receipts and collections are turned over to an accountable disbursing officer, he will take them up in his accounts as of the date they are actually received and account for them on his Standard Form No. 1019 (Account Current) for the month during which the turn-over is made. The specific amounts that pertain to the Regular Account will be distributed under proper headings on W. D., F. D. Form No. 52 (Schedule of Collections), posting the appropriate funds as vouchers to it. Similarly, the amounts that pertain to Special Deposit Funds will be taken up and

accounted for and listed on W. D., F. D. Form No. 52 posting the appropriate forms as vouchers to it. (AR 35-780.)

608. Disposition of collections.

608.1. Paid into Treasury.—The gross amount of all monies received from whatever sources for the use of the United States (except as otherwise specifically provided) will be paid into the Treasury by the accountable officer or agent officer receiving them. This will be done at as early a date as practicable without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claims of any description whatever. The procedure whereby the collections are first deposited to "official credit" and later to "personal credit" is outlined in chapter 7.

608.2. Descriptive list of checks and postal money orders.—Disbursing officers and agent officers will maintain a complete descriptive list of all checks and postal money orders forwarded to depositories. This is done in order that, in the event of loss of such checks or postal money orders, reference may be made to it in connection with stopping payment and action relative to duplicate checks or postal money orders. This list may be included on the reverse side of the Certificate of Deposit or, if too voluminous, on a separate sheet and filed with the retained Certificate of Deposit. (AR 35-780.)

609. Collections received from other Government agencies.—When collections for credit to appropriations of other Government agencies (or Miscellaneous Receipts pertaining to such other Government agencies), from which Army disbursing officers are not authorized to make disbursements, are made on vouchers payable from War Department appropriations, the amounts so collected will be taken up in the accounts of the disbursing officer making the collections, for credit to the proper appropriations (or to the Miscellaneous Receipts account pertaining to the agency concerned). Such amounts will be deposited at the end of the month on a separate Treasury Department Form No. 1 (Certificate of Deposit) for each executive department or independent agency involved. Deposits to the credit of appropriations of other agencies should be made to specific appropriations, and the Certificate of Deposit should cite the appropriation symbol and title to be credited. (F. C. B-3.)

610. Notification of collection of overpayments.—Disbursing officers who make collections on overpayments pertaining to the accounts of other disbursing officers must, at the time of making such collections, immediately advise the disbursing officer concerned of them. (Fin. Memo. 17, 1928.)

SECTION II

CASH SALES

611. Definition.—The proceeds of sales of Government property turned over on an appropriate form to a disbursing officer or his agent by officers authorized to make such sales are accounted for as Cash Sales. "Cash" as used in this term includes actual cash, personal checks, money orders, or similar media of exchange. Funds turned over in this manner that are to be picked up in the Special Deposit Account are always classed as Special Deposit Funds, never as Cash Sales.

612. Forms used when turning over cash sales.

612.1. Sums transmitted to disbursing officers and their agents, by sales officers and officers similarly authorized, as Cash Sales will be accompanied by the appropriate form properly executed. A list of such forms, which become collection vouchers and which are filed in support of the W. D., F. D. Form No. 52 (Schedule of Collections) follows:

(1) W. D., F. D. Form No. 16 (Schedule of Deposits for Meals, Furnished to Officers of the Army and Other Passengers and Persons Transported on United States Army Transports).

(2) War Department Form No. 322 (Abstract of Authorized Sales of Supplies (Other than Subsistence Stores)).¹

(3) War Department Form No. 322A (Abstract of Funds Received on Account of Sales of Medicine to Civilians).¹

(4) War Department Form No. 323 (Abstract of Funds Received from Sales of Services).¹

(5) War Department Form No. 325 (Account of Sales of Public Property at Public Auction or on Sealed Proposals).¹

(6) War Department Form No. 346 (Daily Report of Charge and Cash Sales and Receipt for Funds Turned Over to Finance Officer).

(7) W. D., Q. M. C. Form No. 389 (Report of Sales).

(8) Standard Form No. 1044 (Schedule of Collections).²

(9) Standard Form No. 1045 (Summary of Collections).

612.2. All of the forms listed above are intended for the use of officers other than accountable or agent officers. Normally, the forms

¹ May be used either as numbered collection vouchers in support of W. D., F. D. Form No. 52 (Schedule of Collections) or as subvouchers to War Department Form No. 346 (Daily Report of Charge and Cash Sales and Receipt for Funds turned over to Finance Officer).

² While Standard Form No. 1044 and W. D., F. D. Form No. 52 have the same title—Schedule of Collections—they are entirely different forms and serve different purposes. These purposes are explained elsewhere in this text.

are not prepared by accountable or agent officers, unless such officers also are charged with collecting the funds from the remitter. In cases where the terminology of any of the above-mentioned forms does not apply, it may be modified in order to give such forms a proper application. New revised forms will be supplied when the present supply of old forms is exhausted. (AR 35-780; F. C. B-3.)

613. Preparation and disposition of forms.

613.1. Action by officer turning over funds.—When sums derived from cash sales are turned over to a disbursing or agent officer, the prescribed form is prepared in quintuplicate by the sales officer or the similarly authorized officer. The original and three copies of this form are delivered to the disbursing or agent officer together with the funds, and one copy of it is retained by the sales officer. The disbursing or agent officer acknowledges receipt of the funds by signing a copy and sending it back to the sales officer. Upon receipt of this signed copy the sales officer forwards the copy he previously retained to the Chief of Finance immediately—on the same day. This copy must be complete, and must bear the signature of the officer turning over the funds, the date upon which the funds were forwarded, and the name of the disbursing officer to whom the funds were turned over. When funds are turned over to an agent officer, the name of the accountable disbursing officer in whose accounts the collections will appear must also be stated. (AR 35-6660.)

613.2. Action by disbursing officer.—When a sales officer turns in to a disbursing officer the funds reported on a prescribed form, the disbursing officer must enter on the original and on all three copies of the form the month during which the funds are to be taken up. He also must enter, if practicable, the collection voucher number. This same procedure must be followed when a disbursing officer receives unreceipted forms covering funds turned in by a sales officer to himself as agent officer. The disbursing officer must sign the original and two copies of the form, thus acknowledging receipt of the funds. The receipted original becomes a numbered collection voucher in support of W. D., F. D. Form No. 52. One of the receipted copies is to be sent to the sales officer, as described in paragraph 613.1, and the other receipted copy must be forwarded to the service command finance officer. The unsigned copy should be filed with a retained copy of W. D., F. D. Form No. 52. (AR 35-6660.)

613.3. Action by agent officer.

(1) *When agent officer and sales officer are same person.*—On some occasions an agent officer acts in the dual capacity of sales officer and agent officer. On such occasions he is obliged to turn over funds to

himself—from himself as sales officer to himself as agent officer. When this situation prevails, he must not execute the receipt of funds on the prescribed form, but must sign a hand receipt as agent officer. This receipt must be filed with the sales account pending return of the formal receipt of the accountable disbursing officer to him. Then the hand receipt will be destroyed.

(2) *When agent officer and sales officer are different individuals.*—When the agent officer and the sales officer are different individuals, the agent officer must execute a receipt on the original and on the three copies of the prescribed form. He will do this as agent acting for the disbursing officer he represents. A sample receipt follows: “John D. DeLang, Major, Fin. Dept., By: Albert C. Tower, Capt., 28th Inf., Agent.” One signed copy will be returned to the sales officer, and the original and two signed copies will be forwarded to the disbursing officer with W. D., F. D. Form No. 45-B (Return of Funds and Statement of Balance). (AR 35-6660.)

614. W. D., F. D. Form No. 16 (Schedule of Deposits for Meals Furnished to Officers of the Army and Other Passengers and Persons Transported on United States Army Transport).—This form is used for listing the passengers on Army transports who are chargeable with subsistence and for showing the amounts collected from them for it. It is used also for stating the amounts refunded in settlement of excess deposits for subsistence charges and the disposition made of the amounts received. (F. C. B-14.)

615. War Department Form No. 322 (Abstract of Authorized Sales of Supplies (Other Than Subsistence Stores)).—This form is used for turning over to a disbursing officer or his agent funds received from the authorized sale of supplies, other than the sales of quartermaster supplies. If the funds thus received are turned over directly to the disbursing officer or his agent, Form No. 322 becomes a numbered voucher in support of W. D., F. D. Form No. 52. When the funds received from the authorized sales of supplies are consolidated with funds received from other sources and turned over to a disbursing officer or his agent, War Department Form No. 346 (Daily Report of Charge and Cash Sales) is used, and Form No. 322 is filed with Form No. 346 as a subvoucher. When modified to give it proper application, War Department Form No. 322 is used also when collection of the value of lost property is made without the formality of a report of survey. (AR 35-780; F. C. B-16.)

616. War Department Form No. 322A (Abstract of Funds Received on Account of Sales of Medicine to Civilians).—This form is used for turning over to a disbursing officer funds received

from civilians for medicine received while they are patients in a hospital, and for medicinal prescriptions when they are not patients in a hospital. When the present stock of this form is exhausted, Standard Form No. 1044 will be used instead.

617. War Department Form No. 323 (Abstract of Funds Received From Sales of Services).—This form is used for turning over to a disbursing officer or his agent funds received from the sale of services other than from those rendered by the Quartermaster Corps. If the funds involved are turned over directly to the disbursing officer or his agent, War Department Form No. 323 becomes a numbered voucher in support of W. D., F. D. Form No. 52. If the funds involved are consolidated with funds from other sources and turned over to the disbursing officer or his agent, War Department Form No. 346 is used, and War Department Form No. 323 is filed with Form No. 346 as a subvoucher.

618. War Department Form No. 325 (Account of Sales of Public Property at Public Auction or Sealed Proposals).

(1) This form is used in turning over to a disbursing officer or his agent funds received from sales of public property at public auction or on sealed proposals, and also in connection with the turning over of funds received from sales of surplus war supplies and salvaged property. If the funds concerned are turned over directly to the disbursing officer or his agent, War Department Form No. 325 becomes a numbered voucher in support of W. D., F. D. Form No. 52. If the funds concerned are consolidated with funds from other sources and turned over to the disbursing officer or his agent, War Department Form No. 346 is used and Form No. 325 is filed with Form No. 346 as a subvoucher.

(2) When funds received from sales of salvage or obsolete or un-serviceable property (other than surplus property) are turned in, War Department Form No. 325 is used, and one additional copy of it will be prepared for the disbursing officer's signature under the notation "Copy for The Quartermaster General." This additional copy will be returned to the officer turning in the funds along with the regular signed copy in acknowledgment of the receipt of the funds by the disbursing officer.

(3) All formal contracts and less formal agreements of whatever character which involve the receipt of public funds must be supported by Standard Form No. 1036 (Statement and Certificate Award). This form is filed in support of War Department Form No. 325, covering receipt of the funds. (AR 35-780, 35-6660; F. C. B-15, B-16.)

619. War Department Form No. 346 (Daily Report of Charge and Cash Sales and Receipt for Funds Turned Over to Finance Officer).—This form is used for turning over to a disbursing officer or his agent funds received from charge and cash sales. Such funds are received daily by sales officers (except Quartermaster sales officers) in situations where a regular sales office or branch is operated and maintained. When used in this connection, Form No. 346 becomes a numbered collection voucher in support of W. D., F. D. Form No. 52. Form No. 346 may be supported by War Department Forms Nos. 322, 322A, 323, and 325, and subvouchers. (AR 35-780; F. C. B-16.)

620. W. D., Q. M. C. Form No. 389 (Report of Sales).

620.1. When used.—This form is used for turning over to a disbursing or agent officer, funds received from charge and cash sales by sales officers at stations where sales by the Quartermaster Corps are accounted for in money value. In such cases W. D., Q. M. C. Form No. 389 is used in lieu of War Department Forms Nos. 322, 322A, or 346. (F. C. B-3.)

620.2. When submission required.—All sales made during any month are reported by the sales officer in a series of reports on W. D., Q. M. C. Form No. 389, submitted with the funds to the disbursing or agent officer as follows:

- (1) On the 10th, 20th, and the last business day of each month.
- (2) Whenever the cash on hand exceeds \$200.00 per cash register.
- (3) At any other time desired by the sales officer or directed by the commanding officer. The deposit of checks must not be delayed.

There are two monthly series of sales reports, each covering a different period. One covers the period from the first to the last day of the month in which the sales are made. During this first period all sales for cash and such charge sales as have been made and funds for them collected within the month must be reported. The second covers the period from the first to the 20th day of the succeeding month. During this second period all collections from outstanding charge sales made in the previous month must be reported. These latter collections, which will reduce to zero the outstanding charge sales for the month, are effected by ration credits, cash collections, and delinquent accounts. (AR 35-6560.)

620.3. Submission during month in which sales are made.

- (1) The total of each day's sales will be recorded on W. D., Q. M. C. Form No. 389. Each entry will show, in the first column, the date the sales were made. Each classification of sales (subsistence, clothing and equipage, etc.), will be entered under its proper section.

(2) When funds derived from sales are to be turned over to the disbursing officer, the charge sales under each section will be totaled, the accrued credits deducted, and the balance determined and carried forward to the next report. Any charge sales for which payment is made during the period covered by the report will be carried to the line provided for them under "Cash Sales" and the amount added to the funds to be turned in. The total cash will be shown on the line designated "Total for Deposit" and the report will be completed by adding prior credits to the current deposit. Thus the accumulated credit to date will be determined, the appropriation or allotment to be credited will be indicated, and the disbursing officer's receipt showing the amount of funds to be turned in will be completed.

(3) W. D., Q. M. C. Form No. 389 prepared on the last day of the month must reflect all sales made during the month. The form must show charge sales and funds received from cash sales, and also, if there have been any, charge sales paid for on or before the end of the month. Should an organization leave the station during the month, thus necessitating preparation and submission by the sales officer of a Ration Savings Account, the amount of the ration credit also must be shown on the form. The amount of outstanding charge sales must be carried forward, as provided for in the following paragraph. (AR 35-6660.)

620.4. Submission during first 20 days of succeeding month.—The amount of the charge sales outstanding at the end of the month may be taken up on the first report made on W. D., Q. M. C. Form No. 389 in the succeeding month in two ways. First, they may be taken up by distributing and carrying forward the amounts in the manner prescribed in paragraph 620.3 (1). Second, they may be taken up as a lump sum under the column headed "Consolidated." When this method is used, distribution of the amounts will be determined and reported by the sales officer as the collections are made. In the event the sales officer is not able to make the determination at the time the funds are submitted, he will turn them over as "Not Determined," and the disbursing officer will pick up the amount in the Special Deposit Account. On or before the 20th of the month, after all collections have been made and the appropriations or funds to be credited have been determined, the sales officer will list the previously reported "Not Determined" funds on Standard Form No. 1046 (Schedule of Transfers—Special Deposits). He will submit this form to the disbursing officer who will use it as a disbursing voucher, charging the Special Deposit Account with the total of the appropriations or funds to be credited. In turn, the total representing

these appropriations or funds must be taken up as collections and processed in the usual manner. (AR 35-6660.)

621. Standard Form No. 1044 (Schedule of Collections).—This form is designed for use by officers not on disbursing duty for listing collections made by them for which no other approved form is provided. The form, when received by a disbursing officer, may be processed through the accounts in two ways. First, it may be assigned a collection voucher number in direct support of W. D., F. D. Form No. 52. Second, it may become a subvoucher to Standard Form No. 1045. The first method must be employed when the disbursing officer forwards his accounts on a daily basis. The second method may be used at the discretion of the disbursing officer who forwards his accounts other than on a daily basis. (AR 35-780; F. C. 8-3, B-15.)

622. Standard Form No. 1045 (Summary of Collections).—Disbursing officers who do not submit their accounts on a daily basis may use this form if they so desire. When used, it provides means of recapitulating all collections received from a particular officer on Standard Form No. 1044 during the period covered by the disbursing officer's periodic W. D., F. D. Form No. 52. The Form No. 1045 becomes a numbered collection voucher in support of Form No. 52 and, in turn, is supported by Forms No. 1044 which are filed as subvouchers. (F. C. B.-3, B-15.)

SECTION III

CASH COLLECTIONS

623. Definition.—Cash Collections consist of actual cash, checks, or other media of exchange received directly by disbursing or agent officers. They are distinguished from Cash Sales, Special Deposits, and other Cash Receipts by the fact that they are received by disbursing officers unaccompanied by any prescribed form.

624. Forms used as receipts and disposition of Cash Collections.

624.1. Disbursing and agent officers must give receipts for Cash Collections at the time they are received. Persons from whom the funds are received will furnish sufficient data regarding the collection to enable the disbursing or agent officer to execute the receipt properly and to indicate the appropriation or fund to be credited. Forms on which these receipts are executed follow:

(1) W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections).

(2) W. D., F. D. Form No. 39 (Receipt for Funds, Proceeds of Sale of Property, Deceased Soldiers).

624.2. Notation also must be made on a receipt showing the disbursing officer's symbol number applicable to the account in which that collection is taken up.

624.3. The disbursing officer will pick up cash collections in his accounts from information appearing on the retained copy of the receipts, and will post them to Section I of W. D., F. D. Form No. 52. The word "cash" must be inserted in the column headed "Date and Voucher Number" since these receipts do not become vouchers or subvouchers.

625. W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections).

WAR DEPARTMENT
FINANCE DEPARTMENT
Form No. 38
Approved Nov. 24, 1930

WAR DEPARTMENT
FINANCE DEPARTMENT

RECEIPT FOR MISCELLANEOUS COLLECTIONS

\$ 68.60 Fort Finance, Ind., April 15, 1943
(Station) (Date)

* Received in cash of _____
* Collected on _____ from } Bob Eli, Captain, QMC, Ft. Finance, Ind.

Sixty-eight _____ Dollars and _____ sixty _____ Cents

on account of Overpayment on Voucher No. 5608, April, 1943. Accts. Major Walter Cory,
FD. Employee (Mr. Joe Snow) certified through error for period April 1 to 15 incl.

APP. 212/30502 S&TA 1942-43 P. A. _____ CM 3512 P. 441-01
which sum I have passed to the credit of the United States, and hold myself accountable therefor.

Symbol 210-500

* Strike out words not applicable.

Walter Cory
WALTER CORY, MAJOR, Finance Department.

To be executed in triplicate.
Ribbon copy to be sent to Chief of Finance.
One copy to be furnished as receipt.
One copy to be retained by Disbursing Officer.

FIGURE 16.—W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections).

625.1. Preparation of form.—The Receipt for Miscellaneous Collections is prepared in triplicate and must contain sufficient information to identify the stoppage or collection. These data must be stated:

- (1) A full statement of the nature and object of refundment.
- (2) The file number as shown on the Stoppage Circular (when applicable).
- (3) Name of any disbursing officer who made an overpayment (complete voucher citation if available).
- (4) Allotment or fund to be credited showing complete allotment and code numbers.
- (5) Disbursing officer's symbol number applicable to the account in which the collection will be taken up.
- (6) Information in the upper right-hand corner showing the type of collection, that is, Stoppage Circular, Court-Martial Fines, Difference Sheet, Notice of Exception, Class ----- Allotment.

625.2. Disposition of form.—The receipt must be accomplished in triplicate by the disbursing or agent officer who then must acknowledge receipt of the funds received on the original and duplicate and make distribution of the receipts as shown below:

(1) *Action by disbursing officer.*—(a) *Original.*—Disposed of as outlined in paragraph 625.3.

(b) *Duplicate.*—To be furnished as a receipt to the person making payment of the funds.

(c) *Triplicate.*—To be filed with the retained accounting papers.

(2) *Action by agent officer.*—(a) *Original and triplicate.*—Original to be forwarded with W. D., F. D. Form No. 45B to the disbursing officer who will make distribution as shown above.

(b) *Duplicate.*—To be furnished as a receipt to the person making payment of the funds.

625.3. Disposition of original.—The original W. D., F. D. Form No. 38 will be disposed of by disbursing officers in one of three ways as follows:

(1) *To Chief of Finance.*—The original W. D., F. D. Form No. 38 will be forwarded to the Chief of Finance in the following cases:

(a) When collections for charges appear on the Monthly Stoppage Circular.

(b) When there are court-martial fines in the case of commissioned officers, warrant officers, flight officers, contract surgeons, members of the Army Nurse Corps, other female personnel of the Medical Department, and members of the WAAC of equivalent status only (other than under the 104th Article of War).

(c) When collections on account of suspensions and disallowances are shown on Difference Sheets and Notices of Exceptions.

(d) When there are refunds relating to overpayments of classes E, F, B, X, D, and N allotments due to failure of the individual to have the allotment deducted from his pay voucher or pay roll or where for any other cause an overpayment was made to the allottee and refund is in order.

(2) *To service command fiscal officer.*—The original W. D., F. D. Form No. 38 covering collections of delinquent accounts coming under the provisions of AR 35-1380 will be forwarded to the proper service command fiscal officer, who will retain it in his files.

(3) *Filed with retained accounts.*—The originals of W. D., F. D. Form No. 38, other than those forwarded to the Chief of Finance or service command fiscal officer, will be filed with the disbursing officer's retained accounts.

626. W. D., F. D. Form No. 39 (Proceeds of Sale of Property, Deceased Soldiers).—This form is a receipt furnished by disbursing and agent officers for funds found on the persons of deceased soldiers or derived from the sale of their effects and turned over for deposit. This receipt is prepared and disposed of in the manner prescribed for W. D., F. D. Form No. 38, in paragraph 625.3 (1).

627. War bonds.—At posts, camps, or stations where a war bond issuing officer (disbursing officer) is located, the responsible commanding officer may authorize the bond issuing officer to sell for cash (not personal check) in one full payment such war savings bonds as may be desired by military and civilian personnel of the War Department. Proceeds from cash sales of war savings bonds will be accounted for as cash collections and handled in the same manner as other war bond collections made from civilian employees on pay rolls and pay vouchers. (Cir. No. 412, W. D., 1942.)

SECTION IV

SOLDIERS' DEPOSITS

628. General provisions and procedure.

628.1. Authorization.—Any enlisted man of the Army may deposit his savings with any disbursing officer or any class A or B agent officer. Deposits may not be made in sums of less than \$5.00 each.

628.2. Forms used in accounting.—Collection and repayment of Soldiers' Deposits require the preparation and distribution of the following forms:

- (1) W. D., F. D. Form No. 10 (Soldiers' Deposits).
- (2) W. D., F. D. Form No. 33 (Soldier's Deposit Book).
- (3) W. D., F. D. Form No. 11a (Abstract of Expenditures from "Pay of the Army, Deposit Fund" and Interest Paid on Account Thereof).

628.3. Accounting and disposition.—Soldiers' deposits when turned over to accountable disbursing officers are listed on W. D., F. D. Form No. 10. This form becomes a numbered collection voucher. Soldiers' deposits are deposited semimonthly in the Treasury of the United States, and remain in the Treasury until repaid to the soldiers or their estates. Soldiers' deposits may not be used to satisfy court martial fines or other stoppages. They are forfeited by soldiers who desert.

serial number, the amount of the soldier's deposit, and the date the funds were turned over by the personnel officer to the disbursing officer. The quadruplicate will be forwarded directly to the Accounting Division, Office Chief of Finance, Building X, 19th and B Streets NE., Washington, D. C. The quintuplicate will be retained by the personnel officer.

629.2. Action by disbursing officer.—When a disbursing officer receives a W. D., F. D. Form No. 10 he will assign a collection voucher number to it and place this number in the upper right-hand corner of the form. The total amount of the deposits shown on the form will be entered in Section II of W. D., F. D. Form No. 52. The original and duplicate copies of Form No. 10 will be filed in support of Form No. 52. The triplicate copy will be retained in the files of the disbursing officer.

630. W. D., F. D. Form No. 33 (Soldier's Deposit Book).—The disbursing officer or his class B agent must furnish a receipt to each depositor. This is done by having the disbursing or class B agent sign each deposit entry which has been made and attested to by the personnel officer on W. D., F. D. Form No. 33 (Soldier's Deposit Book). This entry bears the name, grade, serial number, and organization of the depositor, and the date, the place, and the amount (in words and figures) of the deposit made by him. (AR 35-2600.)

631. W. D., F. D. Form No. 11a (Abstract of Expenditures From "Pay of the Army, Deposit Fund" and Interest Paid on Account Thereof).

631.1. Preparation.—On this form the disbursing officer reports all expenditures from the appropriation "Deposits, Pay of the Army," and interest paid on account thereof, which are made on final statements, on final pay rolls, and on repayments of deposits under the act of December 18, 1942. This act authorizes soldiers to withdraw parts or all of their deposits when needed to liquidate important financial or contractual obligations in expectation of being discharged at the normal expiration of service, or when they are faced with emergencies requiring immediate use of their deposits. In preparing W. D., F. D. Form No. 11a, disbursing officers will take particular care to insure that the date of discharge, death, desertion, or other mode of separation, as well as the date of repayment prior to discharge, appears immediately below the name of each individual whose deposits are being repaid. The expenditures reported on Form No. 11a will be grouped by stations.

631.2. Distribution.—W. D., F. D. Form No. 11a will be prepared in triplicate. The original will be forwarded to the Army Regional Accounting Office with the W. D., F. D. Form No. 29 for the final

day of the accounting period. The duplicate will be submitted to the Chief of Finance, Accounting Division, Temporary Building X, 19th and East Capitol Streets NE., Washington, D. C. The triplicate will be retained by the disbursing officer. Form No. 11a will not be assigned a voucher number.

632. Action by agent officers.

632.1. Class B agent officers will receive and account for soldiers' deposits in the same manner as is provided for other cash receipts. They will issue receipts for them on the same forms as would disbursing officers, but they do so in the name of the disbursing officers for whom they are acting. An example: "Richard Roe, Major, F. D., By: John Harrington, Capt., 28th Inf., Agent."

632.2. When enlisted men at stations detached from that of their accountable disbursing officer are paid by class A agent officers, deposits will be made by either of the following methods:

(1) The personnel officer may be required to send the deposit books with the pay rolls of the enlisted men concerned to the accountable disbursing officer. The latter then will sign the deposit books and turn them over to the class A agent officer, together with the rolls for payment and sufficient funds to pay the amount of the rolls, less the amount of the deposits. The class A agent officer will pay each enlisted man who has made a deposit the amount due him, less the amount of the deposit, and at the same time will give him his deposit book signed by the accountable disbursing officer.

(2) The personnel officer may be required to prepare, sign, and present to the class A agent officer at the time of payment a list, in duplicate, of the deposits to be made. The class A agent officer will receive the deposits with the deposit books, sign both lists of deposits, return one list to the personnel officer, and forward the other with the deposit books and the funds deposited to the accountable disbursing officer. The latter will make proper record of the deposits, sign, and return the deposit books to the class A agent officer who will turn them over to the personnel officer and receive back the signed list. (AR 35-2600.)

SECTION V

SPECIAL DEPOSIT FUNDS

633. Use of Special Deposit Account.—The various classes of funds which are accounted for as Special Deposit Funds in the Special Deposit Account are listed below. (For definition of Special Deposit Funds see paragraph 603.3.) Each class of funds listed, except Victory

Taxes and collections received for the purchase of war bonds, is picked up in the special deposit subaccount termed "Special Deposits—All Others." Victory taxes are picked up in the subaccount called "Victory tax." Collections received for the purchase of war bonds are picked up in the subaccount called "Class A Pay Reservation Account."

(1) Proceeds of sales when and until their nature or place in the disbursing officer's regular account is determined or when the correct amounts of the sales have not been determined at the time of receipt by disbursing officers and in connection with which refundment may be involved.

(2) Money received from sales of surplus war supplies.

(3) Money received in advance in connection with sales.

(4) Money advanced by officers of the Army to cover the cost of transportation of excess baggage, or of private mounts of officers in excess of the authorized number.

(5) Money received to cover transportation furnished via a route other than the official one when the cost by that route is greater than it would have been via the official route.

(6) Money advanced to cover the cost of any special work authorized by law or regulations, that may be requested by the War Department.

(7) Telegraph tolls collected for other lines when the Government receives messages from the senders and transmits them over Government and connecting lines.

(8) Money received for transmission of radiograms originating on Army transports.

(9) Money received from sales of condemned Government property by auction or otherwise, when the expense of such sales has not been paid.

(10) Money received for unofficial telephone service.

(11) Money received for meals furnished on Army transports.

(12) Money received on account of taxes imposed by Federal, State, or other political subdivisions of the Government.

(13) Payments for obligations due firms or individuals whose funds have been frozen by executive order.

(14) Collections received from civilians within the United States, and cash sales for the purchase of United States War Bonds.

(15) Victory Taxes.

634. Action by disbursing officer.

634.1. Cash Book.—Disbursing officers who are accountable for special deposit funds will maintain a record of them by use of additional columns in the Cash Book used for the regular account. All

transactions covering the receipt, disbursement, refund, or deposit of special deposit fund will be entered in the Cash Book daily. (F. C. B-13.)

634.2. Cash Blotter.—Disbursing officers who are accountable for special deposit funds will keep an itemized record of all such funds in the Cash Blotter prescribed for use in the regular account, either by combining such entries in the regular columns or by the addition of columns to take care of such transactions. (F. C. B.-13.)

634.3. Schedule of Collections.—When a form covering Special Deposit Funds (except Class A Pay Reservations and Victory Taxes) is turned in to a disbursing officer, it will be assigned a collection-voucher number and the amount entered on section II of W. D., F. D. Form No. 52. When special deposit funds are received in cash other than in connection with a prescribed form, a W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections) will be executed and the funds entered on Section I of W. D., F. D. Form No. 52. Class A Pay Reservations and Victory Taxes are posted and scheduled in the manner explained in paragraphs 639 and 640.

634.4. Payments.—In making check payments from special deposit funds the usual form of check prescribed by the Treasury Department and the symbol number assigned for use in connection with regular disbursements will be used.

635. Methods of disposition.—Special deposit funds will be deposited to the official credit of the disbursing officer in the same manner as other cash receipts. When so deposited they must remain in that status until disposed of in one of the following ways:

- (1) Disbursed.
- (2) Refunded.
- (3) Transferred to another accountable officer.
- (4) Transferred to the regular account.

635.1. Disbursement of Special Deposit Funds.—The forms authorized for use in making disbursements from the regular account also will be used in making disbursements of Special Deposit Funds. (F. C. B-13.)

635.2. Refundment of Special Deposit Funds.—Refundments, which usually represent overcollections, cancelations of sales or orders, deposits received in connection with bids, and so forth, will always be made directly to the person or persons from whom the funds were originally received or to their legal representatives.

635.3. Transfer to another accountable officer.—Transfer of Special Deposit Funds to another accountable officer is accomplished in the manner prescribed for the transfer of other funds.

635.4. Transfer to collection account.—When Special Deposit Funds are to be transferred to the collection account the amounts will be listed on Standard Form No. 1046 (Schedule of Transfers—Special Deposits). The form will be assigned a disbursing voucher number and processed through the accounts in the same manner as any disbursing voucher containing voucher collections. The total of the transfers will be posted to the Collection Section on the payments side of the face of the Account Current under column 10 headed “Adjustments” on the line pertaining to Special Deposits. The same total is posted on the receipts side under column 5 headed “Adjustments” on the line or lines pertaining to the appropriations or funds to which the transfer is to be credited. (F. C. B-13.)

636. Collection of taxes on sales.—The Federal or State tax upon the sale of supplies or services not for the exclusive use of the United States must be collected in cash by the sales or similarly authorized officer at the time the sale is made. Taxes so collected together with information relating to the contractor, individual, or company from whom or which the services or supplies were purchased and a record of the number of the contract under which the purchase was made, are deposited with the local disbursing officer. (AR 30-2290; F. C. B-13; PR 8.)

637. Disposition of taxes other than Victory Taxes.—Federal and State taxes are carried in the accountable officer’s official checking account until on or before the last day of the month following that in which they were received or until the accountable officer closes his accounts when he ceases to disburse. At either of these times they will be disposed of as follows:

(1) Federal taxes are remitted to the contractor who in turn must make return of them to the appropriate Collector of Internal Revenue. The remittance to the contractor will be reported to the Bureau of Internal Revenue by forwarding to it a copy of the letter required to accompany the check to the contractor. However, when it is impossible for the disbursing officer to determine the contractor from whom the articles subject to tax were purchased, he may remit the amount of the tax to the Collector of Internal Revenue for the district in which the disbursing officer is located accompanied by a statement that the name of the contractor is unknown.

(2) Taxes on the sale of gasoline and other motor vehicle fuels which are imposed by a State or political subdivision are remitted to the proper tax collecting agency. (F. C. B-13; PR 8.)

637.1. Preparation of voucher.—Coincident with the drawing of a check for the payment of a Federal or State tax, the disbursing

officer will prepare Standard Form No. 1034 (Public Voucher for Purchases and Services other than Personal) as a disbursement voucher covering the taxes paid. On it in the space provided for appropriation or fund chargeable must be entered: "Special Deposits—Federal (or State) Taxes." The amount of the collections made and the month in which they were received will be shown in the body of the form. The form will be given a disbursement voucher number and processed in the same manner as other disbursement vouchers.

637.2. Supporting papers.—In lieu of transmitting to the contractor or to the tax collecting agency the Standard Form No. 1034 for signature of the "claimant's certificate," the applicable form or letter described below will be attached to and accompany the official check sent by the disbursing officer. The contractor or the tax collecting agency will be requested to receipt and return the form or letter, and upon its return the disbursing officer will attach it to the original voucher. (F. C. B-13.)

(1) *Payment to contractor.*—In this case a check will be accompanied by a letter of transmittal signed by the disbursing officer, showing the amount of the tax remitted, the quantity of supplies sold, the period during which the sales were made, the name and location of the agency making the sales, and the contract number, if any, under which the purchases were made. A copy of this letter is forwarded to the Bureau of Internal Revenue. (F. C. B-13.)

(2) *Payment to Collector of Internal Revenue.*—When payment is made to the Collector of Internal Revenue the check must be accompanied by Treasury Department, Internal Revenue Service Form No. 727 which will be signed by the disbursing officer. These forms may be secured from the office of the Collector of Internal Revenue for the district in which the disbursing officer is located.

(3) *Payment to State or other political subdivision tax collecting authority.*—In these instances checks will be accompanied by a letter signed by the commanding officer of the post or station, showing the amount of Sales Tax remitted, the quantity of supplies sold, the period during which the sales were made, and the name and location of the agency making the sales. (Cir. No. 58, W. D., 1936.)

638. Cash sale of war savings bonds.—War savings bonds may be sold in one full payment for cash (not personal check) by disbursing officers in their capacity as bond issuing officers when authorized by the responsible commanding officer. Proceeds from cash sales of war savings bonds are deposited by the disbursing officer in his Class A Pay Reservation Account and accounted for as cash collections. (F. B. 129, 1942.)

639. Class A Pay Reservation Account.—This is a subsidiary account in the Special Deposit Account. Collections of sums belonging to this fund are the result of authorizations for war bond voucher deductions from the pay of civilian employees, and amounts received by disbursing officers as a result of cash sales of bonds either to military or civilian personnel.

639.1. Accounting procedure.

(1) *Preparation of Standard Form No. 1096.*—The amounts collected from civilian personnel for Class A Pay Reservation, as stated on the pay roll certification sheet (War Department Form No. 44), will be carried to a separate Standard Form No. 1096 (Schedule of Voucher Deductions) prepared in triplicate to cover the entire accounting period. The form will be designated at the top "Class A Pay—C & C S" and the posting will be accomplished currently as the pay rolls are processed through the accounts of the disbursing officer. Whenever the disbursing officer sells bonds for cash he will enter such sales on the same Standard Form No. 1096 as used for pay reservations and will state the term "cash" in the column headed "D. O. Voucher No." The name and address of the remitter, stated in full, will be entered in the space available in the next two columns which are headed "Bureau or Office Voucher No." and "Appropriation and/or Fund to be Credited", respectively. The amount of Cash Sales will be entered in the column bearing the heading "Remarks" which will be altered to read "Cash Sales."

(2) *Posting.*—At the end of the accounting period the Standard Form No. 1096 will be assigned a collection voucher number and entered on the W. D., F. D. Form No. 52. The total of the column captioned "Amount of Deductions" will be carried to column 5 (Adjustments) on the face of the Account Current on the line captioned "Class A Pay Reservation Account." The total of the "Cash Sales" will appear on the same line in column 4 (Collections).

(3) *Disposition.*—The original and first carbon copy of Standard Form No. 1096 will be forwarded with the other accounting papers submitted to include the final day of the accounting period. The triplicate will be retained in the files of the disbursing officer.

639.2. Disbursements on issuance of war bonds.—Upon the issuance of war savings bonds the disbursing officer will draw a check payable to the Treasurer of the United States in an amount equal to the aggregate purchase price of bonds issued and transmit this check to the designated Federal Reserve Bank. This transaction must be supported in the disbursing officer's accounts by a Standard Form No. 1034 (Voucher for Purchases and Services other than Personal) to

which is attached a Treasury Department Form No. 1737 (Bond issuance Schedule, United States War Savings Bonds—Series E). This

CLASS "A" PAY-- C & C S

Standard Form No. 1096
Form approved by Comptroller General U. S.
June 25, 1936

SCHEDULE OF VOUCHER DEDUCTIONS

Coll. Vou. No. 721

Schedule No. _____
Sheet No. 1
April 30, 1943
(Date)

War Department (Department or Establishment) _____ Finance Department (Bureau or Office) _____

Made by Walter Cory, Major, F.D. Finance Officer Fort Finance, Ind. #1500
(Name) (Title) (Station)

Period April 30, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	APPROPRIATION AND/OR FUND TO BE CREDITED (Symbol and title in full)	AMOUNT OF DEDUCTION	CASH SALES
		"Class A Pay Reservation Account—Civilian and Cash Sales."		
Cash	Roy Akin, 6381582, Pvt. QMC, Ft. Finance, Ind.			\$ 18.75
5608			\$ 362.50	
5615			367.50	
		Total	\$ 730.00	
Less:	Deductions for Adjustments as noted below:			
Payroll Adj. Schedule No. (Attached)	Approp. or Fund	Allot. No. Purpose Amt.		
2	212/30502	QM 3512 P 441-01 \$5.00		
		Total deductions \$5.00	- 5.00	
TOTAL,			\$ 725.00	\$ 18.75

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

Walter Cory
Walter Cory, Major, F. D.
(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

U. S. GOVERNMENT PRINTING OFFICE 16-2220

FIGURE 19.—Standard Form No. 1096 (Schedule of Voucher Deductions) "Class A Pay—C & C S."

disbursing voucher, properly supported by the Bond Issuance Schedule and a receipt from the Federal Reserve Bank for the check sub-

COLLECTIONS AND RECEIPTS

639.2

mitted, will charge the expenditure to the Special Deposit Account,
"Class A Pay Reservation Account."

VICTORY TAX

Coll. Vou. No. 722

Standard Form No. 1096
Form approved by Comptroller General U. S.
June 25, 1935

SCHEDULE OF VOUCHER DEDUCTIONS

Schedule No. _____

Sheet No. 1April 30, 1943
(Date)

War Department

Finance Department

(Department or Establishment)

(Bureau or Office)

Made by Walter Cory, Major, F. D.

Finance Officer

Fort. Finance, Ind. 1500

(Name)

(Title)

(Station)

Period April 30, 1943D. O. Symbol No. 210-500

(Month or quarter ended)

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	APPROPRIATION AND/OR FUND TO BE CREDITED (Symbol and title in full)	AMOUNT OF DEDUCTION	REMARKS
		"21F-5859--Special Deposit, Victory Tax withheld from Salaries of Federal Employees, War Dept."		
5608			\$ 114.00	
5615			116.40	
		Total	\$ 230.40	
Less:	Deductions for Adjustments as noted below:			
	Payroll Adj. Schedule No. Approp. (Attached) or Fund	Allot. No. Purpose Amt.		
2	212/30502	QM 3512 P 441-01 \$2.40		
		Total Deductions \$2.40	- 2.40	
TOTAL,			\$ 223.00	

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

Walter Cory
Walter Cory, Major, F. D.
(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-2283

FIGURE 20.—Standard Form No. 1096 (Schedule of Voucher Deductions) "Victory Tax."

The certifying officer must prepare and certify the Treasury Department Form No. 1737 for those bonds which are purchased through the pay reservation plan. On the basis of this form the disbursing officer

must prepare a covering Standard Form No. 1034. The disbursing officer will prepare both the disbursing voucher and a schedule of those bonds sold for cash. Copies of Standard Form 1034 will be assigned disbursing voucher numbers and listed on the W. D., F. D. Form No. 51 (Schedule of Disbursements) in the regular manner.

640. Victory Tax.—This is a Special Deposit Account and Victory Taxes deducted from the pay of civilian employees are entered in it.

640.1. Accounting procedure.

(1) *Preparation of Standard Form 1096.*—The amounts collected for Victory Tax, as stated on the pay roll certification form (War Department Form No. 44), will be carried to a separate Standard Form No. 1096 (Schedule of Voucher Deductions) prepared in triplicate to cover the entire accounting period. The form will be designated at the top "Victory Tax." The voucher numbers and related amounts will be posted to Form No. 1096 in disbursing voucher number sequence. These entries should be made on the same day that the related pay rolls are scheduled on W. D., F. D. Form No. 51 (Schedule of Disbursements). The total or totalings of Form No. 1096 should be ignored.

(2) *Posting.*—At the end of the accounting period the Standard Form No. 1096 is assigned a collection voucher number and entered on W. D., F. D. Form No. 52. The total of the column captioned "Amount of Deductions" on Form No. 1096 will be carried to the Account Current in the Special Deposits Section and entered in column 5 (Adjustments) on the line captioned "21 F-5859—Victory Tax."

(3) *Disposition.*—The original and first carbon copies of Standard Form No. 1096 will be forwarded with the other accounting papers submitted to include the final day in the accounting period. The triplicate will be retained in the files of the disbursing officer.

640.2. Disposition of Victory Taxes.—The disbursing officer will transmit quarterly to the Collector of Internal Revenue of the district in which he is situated the amounts of the Victory Tax withheld. This will be done within 30 days after the close of the quarter. For this purpose Standard Form No. 1034 may be used as a disbursing voucher in lieu of Standard Form No. 1049 as prescribed in paragraph 10*h*, Circular No. 412, W. D., 1942.

SECTION VI

VOUCHER COLLECTIONS AND DEDUCTIONS

641. Scope.—This section is concerned with sums that are withheld on vouchers from the total amounts due payees and which are not ordinarily paid out to other individuals or agencies by cash or check. These sums are grouped into two classes termed “voucher collections” and “voucher deductions.”

642. Voucher collections.—Voucher collections are amounts which are disbursed or charged to an appropriation and simultaneously picked up in the accounts of the disbursing officer as a collection in behalf of the United States or any of its instrumentalities. A voucher collection reduces an accountable officer's disbursing account and increases his collection account by the same amount. His total accountability is not affected by such a transaction. Voucher collections are segregated according to the methods and forms used in picking up and disposing of them and for that reason they are classified as follows:

(1) Army Account of Advances (Repayments to Appropriation and General Funds Receipts).

(2) Trust Funds (except CSRD).

(3) Civil Service Retirement Deductions.

(4) Class “A” Pay Reservations.

(5) Victory Tax.

(6) Special Deposits—All Others.

643. Voucher deductions.—Voucher deductions are amounts which are not disbursed but which are deducted from the total amount otherwise payable on vouchers. By making these deductions the amounts chargeable to an appropriation are decreased. Because the deductions are not disbursed the disbursing officer's accounts are not affected in any manner. The various classes of voucher deductions are discussed below.

643.1. Allotments.—Except as otherwise specifically directed by the Chief of Finance, all allotments and charges for insurance premiums appearing on pay vouchers will be deducted from the total amount of pay due and not carried to collections. This will be done whether the charge pertains to the current pay period or covers a period for which payment already has been made without deduction of the allotment. (F. C. B-5.)

643.2. Previous partial payments.—The total amount earned and otherwise due a payee for any month or other period must be reduced by the amount of any partial payments previously made during

the period covered by the voucher. This has equal application to any account stated in full. (AR 35-2440, 345-155.)

643.3. Liquidated damages.—A disbursing officer should not deposit to the credit of the Treasurer of the United States amounts deducted as liquidated damages under a contract. On the contrary he should permit such deductions to remain in the appropriation charged with the balance of the contract price. When such deductions remain in the appropriations they are available for payment to the contractor in the event the contract is finally concluded and the contractor is not chargeable with liquidated damages. (9 Comp. Gen. 398.)

643.4. Accounts of enlisted men other than those of Regular Army.—In settling vouchers of enlisted men other than those of the Regular Army, the following amounts will be withheld and deducted from the total pay due:

- (1) Court-martial fines.
- (2) Forfeitures by desertion or dishonorable discharge.
- (3) Proceeds from estates of deceased soldiers.
- (4) Allotments and insurance deductions.
- (5) Previous partial payments.

644. Collection of Army Account of Advances.—Collections to be accounted for as Army Account of Advances consist of sums which are to be credited to appropriations and of those miscellaneous receipts which specifically are termed "General Fund Receipts." Collections of this type are posted directly to Section I of W. D., F. D. Form No. 52 and deposited monthly to the personal credit of the disbursing officer with the Treasurer of the United States. (Letter OCF, August 1, 1942.)

645. Trust funds collected.—Collections to be accounted for as Trust Funds are those miscellaneous receipts, other than Civil Service Retirement Deductions, which specifically are designated as "Trust Funds." They are posted directly to Section I of W. D., F. D. Form No. 52 and deposited semimonthly with the Treasurer of the United States to the personal credit of the disbursing officer. (Letter OCF, August 1, 1942.)

646. Collection of Civil Service Retirement Deductions.—Contributions received from civilians to be applied as Civil Service Retirement and Disability Fund Deductions, although trust funds, are assigned to a separate classification called Civil Service Retirement Deductions.

646.1. Accounting and disposition.—All Civil Service Retirement Deductions, whether collected in cash or on vouchers, are listed collectively on Standard Form No. 1070 (Schedule of Retirement and

Disability Fund Credits). Each Form No. 1070 is assigned a collection voucher number and posted to Section II of W. D., F. D. Form No. 52. The funds so collected are deposited semimonthly to the personal credit of the disbursing officer with the Treasurer of the United States.

646.2. Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits).—This form is used by disbursing officers to account for amounts collected from civilian employees applicable to the trust fund receipt code No. 218135.2. On the 15th day of the month and on the final day of the accounting period Standard Form No. 1070 will be totaled and completed to show the check number, the date, the amount, and the Certificate of Deposit number. It is then assigned a collection voucher number and posted to Section II of W. D., F. D. Form No. 52. This procedure provides that all retirement collections be posted in total amount on Form No. 52, but not necessarily on the day that they were collected. It is not necessary that each entry on Form No. 1070 be made on the 15th day of the month or on the final day of the accounting period. In fact, the collections may be recorded on the form as they occur. This procedure provides a convenient method of verifying collections on a day-to-day basis inasmuch as the "Totals to Date" stated on Form No. 52, plus the entries on Form No. 1070, plus Class "A" Pay Reservations voucher collections should balance collections shown on the Cash Book. On the 15th day of the month and the final day of the accounting period, after Form No. 1070 is completed to show the information called for at the bottom of the form and carried to Form No. 52, then the "Totals to Date" as shown on the latter form, plus Class "A" Pay Reservations voucher collections should balance the Cash Book. (F. C. B-10; Letter OCF, August 1, 1942.)

646.3. Disposition of Standard Form No. 1070.—Standard Form No. 1070 is prepared in quadruplicate and distributed as follows:

(1) *Original and duplicate.*—Submitted to the appropriate Army regional accounting office with the W. D., F. D. Form No. 52, when posted to it.

(2) *TriPLICATE.*—Forwarded semimonthly to the General Accounting Office, Accounting and Bookkeeping Division. The total amount of collections recorded on this copy must be the same and cover the same period as funds deposited semimonthly in the Treasury of the United States. It is not necessary that this copy show the Certificate of Deposit number.

(3) *Quadruplicate*.—Filed with the disbursing officer's retained records.

Standard Form No. 1070—Revised
Form approved by Comptroller General U. S.
June 24, 1938

Coll. Vou. No. 720

Schedule No. _____

SCHEDULE OF

RETIREMENT AND DISABILITY FUND CREDITS

Sheet No. 1

War Department
(Department or Establishment)
By Walter Cory, Major, F. C. Finance Officer Fort Finance, Ind. #1500
(Name) (Title) (Station)
Period April 16-30, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS	D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS
5615		\$ 185.80			\$ 185.80
TOTAL, FORWARD.....		\$ 185.80	TOTAL.....		\$ 185.80

Deposit(s) with Treasurer U. S.:

Check No. 1320, dated April 30/43, for \$ 185.80; C/D No. 12(CSPD) dated April 30/43
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-2020

FIGURE 21.—Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits).

647. Collections to Special Deposit Section.—Collections to this section consist of the following:

(1) Class "A" Pay Reservations—Civilian and Cash Sales. (Detailed procedure in par. 639.)

(2) Victory Tax. (Detailed procedure in par. 640.)

(3) Special Deposits—All Others. (Detailed procedure in sec. V of this chapter.)

648. Receipts for voucher collections.—Receipts for voucher collections will be executed in triplicate on W. D., F. D. Form No. 38 (Receipt for Miscellaneous Collections). Its preparation and disposition are explained in paragraph 625. The form must cite the voucher member on which collection is being made.

648.1. When required to be given.—Whenever an officer refunds money to the Government by making payment to a disbursing officer, a receipt will be issued. However, receipts will not be issued for deductions on an officer's pay account to cover field rations furnished unless such receipts are demanded. Receipts will not be prepared for voucher collections from enlisted men unless specific directions to do so are issued by the Chief of Finance.

SECTION VII

COLLECTIONS OF MISCELLANEOUS CHARACTER

649. Scope.—This section covers collections of a miscellaneous character which are made by disbursing officers and which cannot properly be included in any of the preceding sections of this chapter because of their peculiar nature.

650. Canceled checks.

650.1. General provisions.—A disbursing officer may cancel checks (for which he has claimed credit as disbursements) when the checks prove to have been erroneously issued because they do not represent valid claims against the Government, or because of indebtedness on the part of the payees. Such cancelations may be effected only if the disbursing officer is still disbursing at the same station where the checks originally were issued. However, a disbursing officer of a mobile field unit may cancel checks wherever he may be located without regard to the station at which these erroneously drawn checks were issued.

650.2. General procedure.—When checks are canceled, the action indicated below must be taken after placing the date of cancelation on the check and striking out the signature.

(1) The amount of the canceled check must be taken up on the Check Register under the symbol number from which it originally was

issued. The number of the check and the date of its cancelation also must be noted.

(2) A memorandum of the cancelation, showing the date of cancelation, must be made on the stub of the disbursing officer's check book or on W. D., F. D. Form No. 48 (Check Copy).

(3) The canceled check must be listed on Standard Form No. 1098 (Schedule of Canceled Checks) for the credit of the appropriation from which the payment originally was made.

(4) The canceled check must be forwarded, together with spoiled and voided checks and other reports required in connection with the checking account, to the General Accounting Office, Check Section.

650.3. Checks of civilian personnel.—When checks drawn in connection with civilian pay rolls in payment of civilian employees are returned to the disbursing officer for cancelation, the checks will be forwarded to the certifying officer and the required Adjustment Schedule will be prepared. After preparation it will be returned together with the checks to the disbursing officer through the fiscal officer. A canceled check increases an appropriation and allotment only in the amount of the check. Therefore, if the check canceled pertains to a disbursing voucher from which voucher collections were reported, it will become necessary to reduce the funds created by the voucher collection and also to increase the appropriation and allotment in like amounts. Then it will be necessary for the disbursing officer to adjust his Special Deposit Account and Civil Service Retirement Fund for the collections relating to such checks.

650.4. Action by disbursing officer.—Upon receipt of the Adjustment Schedule and the checks to be canceled, the disbursing officer will take action as follows:

(1) Cancel the check, list it on Standard Form No. 1098, and credit the appropriation involved.

(2) Execute Standard Form No. 1046 to effect transfer of collections for Victory Tax and war bonds from the Special Deposit Account to the appropriation originally charged.

(3) Reduce the amount of accumulated retirement deductions by the appropriate entry on Standard Form No. 1070 and also on W. D., F. D. Form No. 52.

651. Standard Form No. 1098 (Schedule of Canceled Checks).

651.1. Purpose and preparation.—This form is used by disbursing officers for listing checks canceled during each month and becomes a numbered collection voucher to Section II of W. D., F. D. Form

COLLECTIONS AND RECEIPTS

TM 14-210

651.1

No. 52. The following data regarding each check listed will be shown on the schedule:

- (1) Date of issue.
- (2) Check number.

Standard Form No. 1098-Revised
Form approved by Comptroller General, U. S.
September 24, 1943
General Regulations No. 42-Revised

Coll. Vou. No. 713
Schedule No. _____

SCHEDULE OF CANCELED CHECKS

Sheet No. 1

War Department (Department or establishment) Finance Department (Bureau or office)
Submitted by Walter Cary, Major, F. D. at Fort Finance, Ind. 1500.
(Name and title of disbursing officer) (Station)
Period April 15, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

DATE OF ISSUE	CHECK NO.	PAYEE	D. O. VOUCHER NUMBER APPROPRIATION AND REASON FOR CANCELLATION	AMOUNT	APPROPRIATION OR FUND TO BE CHARGED (Symbol and Title to Fund, In- cluding Expenditure Limitation)
1943					
March 15	4265	O. B. Still, Capt. Inf.	Vou. No. 5120; Ky account, March, 1943. Payee not entitled to pro- ceeds of check	\$ 93.47	212/30425 FSA 1942-43 FD 34 P 434-02
TOTAL				\$ 93.47	

The amount of the above check(s) will be charged
on my Account Current for April,
1943, under the appropriation(s) or fund(s) indicated.

Walter Cary
Walter Cary, Major, F. D.
(Disbursing clerk or accountable officer)

Date April 15, 1943.

Forwarded _____, 19____.

By _____
(Name)

Title _____

16-5000

FIGURE 22.—Standard Form No. 1098 (Schedule of Canceled Checks).

- (3) Payee.
- (4) Disbursing officer's voucher number and reason for cancellation.
- (5) Amount.

(6) Appropriation or fund to be credited (symbol and title in full, including expenditure limitation).

(7) Consecutive number assigned for each fiscal year.

(8) Collection voucher number.

651.2. Disposition.—Standard Form No. 1098 will be prepared in quintuplicate and distributed as follows:

(1) *Original and duplicate.*—Submitted to the appropriate Army regional accounting office with the W. D., F. D. Form No. 52, when posted to it.

(2) *Triplicate and quadruplicate.*—Forwarded together with the canceled checks to the General Accounting Office, Check Section, at the time the statement of depository account is submitted. One copy will be receipted, by rubber stamp, and returned to the disbursing officer.

(3) *Quintuplicate.*—Filed with the disbursing officer's retained records. (F. C. B-8, B-15.)

652. Transfers from Special Deposit Account.—Whenever Special Deposit Funds are to be transferred to an appropriation or to Miscellaneous Receipts, Standard Form No. 1046 (Schedule of Transfers—Special Deposits) will be accomplished to effect the transfer to the regular account.

653. Standard Form No. 1046 (Schedule of Transfers—Special Deposits).

653.1. Purpose.—This form is used for scheduling all transfers (and refunds) from Special Deposit Funds to an appropriation or to Miscellaneous Receipts.

653.2. Preparation.—The form when pertaining to sales will be prepared by the sales officer or officer similarly authorized and will show in detail the purpose for which collections originally were received, the name of the remitter, the amount to be transferred to the Regular Account, and complete information relative to the appropriation or fund to be credited. In case of adjustments pertaining to Victory Tax and war bonds this form is prepared by the disbursing officer.

653.3. Disposition.—The disbursing officer will assign a disbursing voucher number to each form charging the Special Deposit Fund with each disbursement when posting to W. D., F. D. Form No. 51 (Schedule of Disbursements). The voucher will be processed and disposed of in the same manner as any other disbursement voucher with voucher collections on it.

CHAPTER 7

DEPOSITS OF PUBLIC FUNDS

SECTION I

GENERAL PROCEDURE

701. Scope.—This chapter describes the action to be taken by disbursing and agent officers when depositing public funds with the Treasurer of the United States to the “official credit” or the “personal credit” of disbursing officers.

702. General procedure.—Each deposit of public funds must be accompanied by a certificate prepared by the depositor designating the account to be credited. Certain Certificates of Deposit have been prescribed by the Treasury Department for use in making deposits for “official” or “personal” credit. Funds placed in depositories are credited either to the account of the Treasurer of the United States or to official deposit accounts designated by the accompanying certificates.

703. “Personal” and “official” credit.—For the purpose of deposit, public funds are divided into two main groups:

(1) Funds which are to be placed into the Treasury account for which the Treasurer of the United States will assume accountability.

(2) Funds which are to be placed into a disbursing officer’s official checking account for which a disbursing officer will assume accountability.

703.1. Official credit.—A deposit to a disbursing officer’s official credit is effected by accomplishing Treasury Department Form No. 6599 (Certificate of Deposit) and forwarding it to the depository with the funds representing the amount of deposit. Deposits to official credit always are placed into a disbursing officer’s official checking account. The disbursing officer whose checking account has been credited with the deposit is responsible for the proper application and accounting for the funds deposited.

703.2. Personal credit.—A deposit to a disbursing officer’s personal credit is effected by accomplishing Treasury Department Form No. 1 (Certificate of Deposit) and forwarding it to the depository with the funds representing the amount of deposit. Deposits to personal credit always are placed into the Treasury account, and relieve

the disbursing officer of further responsibility and accountability of the amount of the deposit except for the proper listing of them in his monthly statement prepared on the Account Current.

704. Effective date of credit of deposits.—Credit for deposits is claimed on Standard Form No. 1019 (Account Current) as of the date on which the deposits actually were made. When the deposit is made in currency, credit will be claimed as of the date the receipt is executed by the depository. When it is in the form of official checks drawn on the Treasurer of the United States against funds standing to the credit of the accountable disbursing officer with the Treasury, credit will be claimed as of the date the check actually is transmitted to the depository. (F. B. 14, 1933; AR 35-140.)

705. Expense of depositing funds.—Necessary expenses for postage and registration charges should be borne by the appropriation made available for the purpose and must not in any event be deducted from the amount of the deposit. General allotment authorizations chargeable with expenses for postage and registration fees are published annually in War Department Circulars. For the fiscal year 1942-43 the general allotment authorization chargeable with all costs incidental to the authorized shipment of funds, finance records, money accounts, and fiscal papers is TS 507 P 481-03 A 0502-23. (F. C. B-1; Cir. No. 206, W. D., 1942.)

SECTION II

DEPOSITS TO OFFICIAL CREDIT

706. Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account).

706.1. Purpose.—This form is used by disbursing or agent officers on which to list deposits made with the Treasurer of the United States, Federal Reserve Banks, and other banks designated as authorized depositories. The deposits are to be placed on the books of the Treasurer to the official credit of a disbursing officer, subject to his official check.

706.2. Preparation.—This form is prepared in sextuplicate by the depositor. On it should be entered the deposit serial number, the date of deposit, and other information in the spaces provided for them. The deposit numbers should be in numerical sequence for all classes of deposits for which this form is used. A new series of deposit numbers must be started beginning with the first deposit made in each fiscal year. Care should be exercised to insure that the name of the depository, the name and title of the depositor, the name of the

disbursing officer, and the title and symbol of the account to be credited are correctly stated.

CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Port Blank, Ind. January 10, 1943 Deposit No. **56**
(Address of depositor and date sent) (To be filled in by depositor).

John Doe **Captain, F. D.**
(Name of depositor) (Title including name of Department, or Agency)

has deposited with **Indianapolis Br. Ind. Nat. Bank of Chicago**, **Indianapolis, Ind.**
(Name of depository bank, or U. S. Treasurer's office) (Place)

Two thousand five hundred and ----- **50** Dollars
100

For Credit, subject to check, in the **regular** disbursing account of

John Doe, Captain, F. D. Symbol No. **210680** **\$2,500.00**
(Name of officer to be credited)

Port Blank, Ind.
(Address)

SPACE BELOW TO BE USED BY DEPOSITARY ONLY

I certify that the above amount has been received and credited to the account of the Treasurer of the United States on the date shown below. Amount credited is subject to deduction for uncollectible items included therein.

(Signature and title)

(Date of credit in U. S. Treasurer's account)

U. S. GOVERNMENT PRINTING OFFICE 16-42543

FIGURE 23.—Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account).

706.3. Disposition.—The six copies of this certificate will be disposed of by the depositor as follows:

(1) *Original.*—Forwarded to the depository. The depository sends it to the Treasurer of the United States with the daily transcript, in support of the credit entry in the Treasurer's account.

(2) *Duplicate.*—Destroyed by the depositor. (The requirement that the duplicate (green) copy be signed by the depository and returned to the depositor for transmittal to the administrative bureau or office concerned will be disregarded by disbursing and agent officers.) (AR 35-140.)

(3) *Triplicate.*—Forwarded to the depository. The depository sends it to the officer whose account is to be credited, either directly or through the depositor.

(4) *Quadruplicate.*—Forwarded to the depository for filing with the retained records.

(5) *Quintuplicate.*—Forwarded to the depository for return to the depositor who will file it with his retained records.

(6) *Sextuplicate.*—Retained by the depositor pending receipt of the signed quintuplicate, after which it will be destroyed.

707. Classification of cash and checks for deposit.—A separate set of Treasury Department Forms No. 6599 (Certificate of Deposit for Checking Account) must be prepared in numerical sequence for each of the following groups of cash and check deposits.

707.1. Grouping.—Cash or checks forwarded to a Federal Reserve Bank or branch or to any other designated general depository must be sorted for deposit into separate groups as follows, and a

separate Treasury Department Form No. 6599 prepared for each group:

(1) Checks and drafts drawn on banks and trust companies located in the same city as the depository with which the deposit is made. Postal money orders drawn on local post offices are included in this group.

(2) Checks and drafts drawn on banks and trust companies located outside of the city in which the depository is located. Postal money orders drawn on out-of-town post offices are included in this group.

(3) Cash and currency.

(4) If necessary in order to eliminate any charges involved, postal money orders drawn on out-of-town post offices will be forwarded to the Federal Reserve Bank or branch in the district, or direct to the Treasurer of the United States, for collection. (AR 35-140; F. C. B-3.)

708. Indorsements placed on checks and money orders.

708.1. General.—The depositor must stamp on the face of each check deposited by him the words "This check is in payment of an obligation to the United States, and must be paid at par. No protest."

708.2. Checks forwarded for deposit.—Disbursing and agent officers must indorse all checks and bank drafts for deposit to the credit of the Treasurer of the United States by a stamp, with date, substantially as follows:

Pay to the order of the

(Name and address of the Federal Reserve Bank or branch or U. S. Depository)

for credit to the

TREASURER OF THE UNITED STATES

(Date)

Disbursing Officer, U. S. Army

(Station)

708.3. Postal money order.—In the case of postal money orders, this stamp may be placed either in the space on the reverse of the order designated "Pay to payee," or on the face of it in the space provided for the payee's receipt. (AR 35-780.)

709. Descriptive lists of items deposited.

709.1. List of items to accompany deposit.—The depositor will compile a complete description and amount of each item forwarded for deposit. If practicable, the description should be stated on the reverse of Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account). If the items are too numerous to be stated on the reverse side, a separate sheet containing a complete description, with amounts, will be attached to each copy of Form No. 6599. (AR 35-780.)

709.2. Deposit of checks by mail to be recorded and registered.—Checks intended for deposit must be forwarded by registered mail, except when they are delivered in person or by messenger. Inasmuch as the indorsement is specific, it is not necessary that checks be insured. Depositors, however, will retain a record of checks and postal money orders forwarded, which will show the date, amount, name of bank on which drawn, name of person issuing the check, and record of indorsements. In the case of official checks the voucher number and the drawer's numerical symbol will be stated so that if any check is lost payment may be stopped and a duplicate check secured. (Treasury Dept. Cir. No. 176; AR 35-780.)

710. Deposits by agent officers.—Funds received by an agent officer from sales or other sources should be turned over to his accountable disbursing officer as may be directed by the latter. If an agent officer is located at a distance from the disbursing office, such funds, unless authorized by the disbursing officer for current disbursement, must be deposited by the agent officer to the credit of the disbursing officer with the Treasurer of the United States in a Federal Reserve Bank or branch in the agent officer's district. In case a Federal Reserve Bank or a branch is not available, the funds will be deposited in the local Government depository to the credit of the disbursing officer. Such deposits will be accompanied by the prescribed Treasury Department Form No. 6599.

SECTION III

DEPOSITS TO PERSONAL CREDIT

711. Classification of funds for deposit.—To understand the procedure followed by a disbursing officer in making deposits of public funds to his personal credit with the United States Treasury, it is neces-

sary to review the several classes of funds, receipts and collections distinguished by the Treasury accounts to which deposits are credited:

- (1) Army Account of Advances (Unexpended Balances).
- (2) Army Account of Advances (Collections).
- (3) Trust Fund Receipts (other than CSR&DF).
- (4) Civil Service Retirement and Disability Fund.

711.1. Funds advanced to make disbursements—Army Account of Advances (Unexpended Balances).—Unexpended balances are deposits to the Treasury that reduce that part of an accountable officer's disbursing funds advanced to him upon accountable warrants or transferred to him from another accountable officer to whom funds have been so advanced. These deposits are entirely exclusive of any monies received from collections.

711.2. Receipts and collections.

(1) *Army Account of Advances (Collections).*—This class of deposits comprises all sums to be repaid to an appropriation or those Miscellaneous Receipts which specifically are designated as General Fund Receipts. Appropriations are readily identified by their code numbers, which in all instances include a fiscal year designation. General Fund Receipts may be identified easily by the third digit from the left in the code number. This will always be a "6" or a lower number.

(2) *Trust Fund Receipts.*—Deposits of this class are composed of those Miscellaneous Receipts which specifically are designated as Trust Fund Receipts other than Civil Service Retirement Deductions. They can be identified readily by the third digit from the left in the code number. This will be a number higher than "6" (except 218135.2).

(3) *Civil Service Retirement and Disability Fund.*—This class of deposits consists of all contributions to the Civil Service Retirement and Disability Fund and can be identified by the code number 218135.2.

712. Treasury Department Form No. 1 (Certificate of Deposit).

712.1. Purpose.—This form is used by disbursing officers to accompany deposits made with the Treasurer of the United States, Federal Reserve Banks, and other banks designated as authorized depositories. Such are taken up on the books of the Treasurer of the United States to the personal credit of a disbursing officer, thereby reducing his accountability.

712.2. Preparation.—Each set of this form, composed of an original and three copies, will be prepared by the depositor, who should enter the appropriate deposit serial number, the identifying letter

symbol indicating the class of funds deposited, as well as all other information specified in the spaces provided. The disbursing officer's symbol number will be shown together with the period covered by the various types of collection being deposited regardless of sources from which received. These sets of certificates will be numbered serially throughout a fiscal year beginning with No. 1, and the serial numbers will be applied further to the Treasury accounts concerned as follows:

Deposit No. 1 (AAA-UB).

Deposit No. 1 (AAA-Col).

Deposit No. 1 (TF).

Deposit No. 1 (CSRD).

Separate sets of Certificates of Deposit must be prepared for each class of deposits listed above.

712.3. Disposition.—All four copies of this form will be forwarded with the deposit to the Federal Reserve Bank or branch or a designated depository. The quadruplicate will be signed by the depositor and used as a letter of transmittal. The depository will then dispose of the copies as follows:

(1) *Original.*—Forwarded to the Treasurer of the United States with the depository's daily transcript.

(2) *Duplicate.*—Returned to the depositor who will forward it to the appropriate Army regional accounting office.

(3) *TriPLICATE.*—Returned to the disbursing officer for file with his retained records.

(4) *Quadruplicate.*—Retained by the depository for file.

713. Method of stating check.—Each check covering a deposit will be drawn in favor of the depository and marked "For deposit to the credit of the Treasurer of the United States." Under the caption "Object for which drawn" should be placed the appropriate notation indicated below:

(1) Deposit of Army Account of Advances (Unexpended Balances).

(2) Deposit of Army Account of Advances (Collections) (period covered).

(3) Deposit of Trust Fund Receipts Excluding CSRD (period covered).

(4) Deposit of Civil Service Retirement Deductions (period covered).

(5) Deposit of Trust Fund Receipts (period covered).

714. Deposit of Army Account of Advances (Unexpended Balances).—"Unexpended balances" pertains to funds advanced by the Treasurer of the United States for disbursing purposes, and they are to be deposited into the Treasury in order to reduce the amount of such funds, or to close out a disbursing account. Deposits of "unex-

pending balances" do not pertain to nor are they ever made to the official credit of a disbursing officer.

714.1. When made.—Such deposits must be made when any of the following conditions exist and when it is impractical to transfer the "unexpended balances" to another disbursing officer:

- (1) When a disbursing officer desires to reduce an excessive balance in his working fund.
- (2) When a disbursing officer resigns or otherwise leaves the service.
- (3) When a disbursing officer renews his bonds or gives a new bond.

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised-Original)
TREASURY DEPARTMENT
BUREAU OF WAR FINANCE
Depository will date, sign, and forward this to the Secretary of the Treasury through the War Department. Will date
Transcript of name data

Fort Blank, Ind. Jan. 20, 1943 Deposit No. 1(AAA-UB)
(Address of depositor and date sent) (TO BE FILLED IN BY DEPOSITOR)

John Doe, Captain, F.D. Disbursing Officer, Schedule No. 8
(Name of depositor) (TITLE) (TO BE FILLED IN BY DEPOSITOR)

has deposited with Indianapolis Br. Indianapolis, Ind.
(Name of depository) (Place)

One hundred thousand and No. Dollars
on account of 21X0000 Army Account of Advances
(Unexpended balances) 100

Symbol No. 210680

\$100,000.00

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 9-12000 Cashier.

FIGURE 24.—Treasury Department Form No. 1 (Certificate of Deposit) (AAA-UB).

(4) On account of leave of absence of the disbursing officer for more than 10 days when he does not have a deputy, or for more than 30 days if he has a deputy. (F. C. B-7.)

714.2. Certificate of Deposit.—Information giving the reasons why the funds are being deposited must be shown on the Treasury Department Form No. 1. Following the words "on account of" on this form will be entered the symbol number and title of the account to which the deposit pertains, that is, "21X0000 Army Account of Advances (Unexpended Balances). (Letter OCF, August 1, 1942.)

714.3. War Department Form No. 53 (Deposits of Unexpended Balances).

(1) *Purpose.*—This form is an advance report made to the appropriate Army regional accounting office concerning deposits of unexpended balances. It will not be used to report deposits of collections, nor will it take the place of the "Schedule of Deposits to Personal Credit."

(2) *Preparation.*—This form is made out in duplicate to show detailed information regarding the deposit as indicated by the heading and columns.

(3) *Disposition*.—The original of W. D., F. D. Form No. 53 must be mailed to the appropriate Army regional accounting office on the same day that the related Treasury Department Form No. 1 is prepared. The duplicate will be retained by the disbursing officer for his files. (Letter OCF, August 1, 1942.)

WAR DEPARTMENT
Finance Department
Form No. 53
Approved Dec. 4, 1941

Date Apr 12 50, 19450

No. 1

DEPOSITS OF UNEXPENDED BALANCES

(Advance Report of Deposits to Personal Credit of Disbursing
Funds on Treasury Department Form No. 1, Revised)

Disbursing Officer <u>Walter Cory</u> (Name)		Major <u>F. W.</u> (Rank)	Station <u>Fort Finance, Ind.</u> (Name)	1500 (Number)
Disbursing Symbol No.	Certificate of Deposit No.	Appropriation or Fund To Be Credited		Amount
210-500	1 (AAA-UB)	21X0000 Army Account of Advances		65,000.00

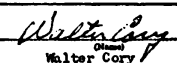

 Major F. W.
 (Rank)

FIGURE 25.—W. D., F. D. Form No. 53 (Deposits of Unexpended Balances).

715. Deposit of Army Account of Advances (Collections).—The gross amount of all receipts and collections which are to be credited to "Various Appropriations" and those Miscellaneous Re-

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised)—ORIGINAL
 TREASURY DEPT.—DIV. DEPT. AND WARRANTS
 Depository will date, sign, and forward this to the Secretary of the Treasury
 through the Treasurer of the United States with daily
 remittance of same date

Fort Blank, Ind.	Jan. 3, 1943	Deposit No. <u>1(AAA-Coll)</u> (TO BE FILLED IN BY DEPOSITOR)
(Address of depositor and date sent)		
John Doe, Captain, F.D.	Disbursing Officer	Schedule No. <u>8</u> (TO BE FILLED IN BY DEPOSITOR)
(Name of depositor)		
has deposited with <u>Fed. Res. Bank of Chicago</u>	<u>Indianapolis, Ind.</u>	(Place)
(Name of depository)		
One thousand four hundred eighty and <u>00</u> Dollars		
on account of Appropriations \$1,335.83		
General Fund Receipts 144.17		
21X0000 Army Account of Advances (Collections) \$1,480.00		
Period December 1 to 31, 1943		
Symbol No. 210680		

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited) _____

Cashier.

\$1,480.00

FIGURE 26.—Treasury Department Form No. 1 (Certificate of Deposit) (AAA-Coll).

ceipts which specifically are termed "General Fund Receipts" are deposited to the credit of "Army Account of Advances (Collections)." These funds, excluding those to be credited to Trust Funds and Civil Service Retirement and Disability Fund, are derived from authorized sales, cash and voucher collections and proceeds from canceled checks.

715.1. When made.—Such deposits should be transmitted to the authorized depositary monthly on or before or as soon as possible after the close of the month (accounting period) in which received, or not later than the 4th day of the month following that in which they were received by the disbursing officer.

715.2. Certificate of Deposit.—Information giving the reasons why the funds are deposited must be shown on Treasury Department Form No. 1. Deposit items must be segregated on the form to show the amount to be credited to appropriations separate from the amount to be credited to General Fund Receipts. This will be accomplished as follows:

On account of	
Appropriations	\$110. 17
General Fund Receipts.....	36. 18

21x0000 Army Account of Advances (Collections)	146. 35
--	---------

In the event that all the collections were for appropriations, or all were for General Fund Receipts, the certificate will be prepared in accordance with the following examples:

On account of	
Appropriations	\$146. 35
General Fund Receipts.....	0. 00

21x0000 Army Account of Advances (Collections)	146. 35
--	---------

or

Appropriations	\$0. 00
General Fund Receipts.....	146. 35

21x0000 Army Account of Advances (Collections)	146. 35
--	---------

716. Deposit of Trust Fund Receipts.—Trust funds and contributions, Civil Service Retirement and Disability Fund must be deposited on separate Certificates of Deposit. They also must be separate and apart from other deposits made to the personal credit of a disbursing officer.

716.1. When made.—Deposits of trust funds, and contributions, Civil Service Retirement and Disability Fund, must be made on a semi-monthly basis. They must be deposited on the 15th and the last day of the month or as soon thereafter as practicable, but not later than

the 4th day of the month succeeding that in which they were received by the disbursing officer.

716.2. Certificates of Deposit.—Certificates of Deposit used for the deposit of trust funds must be submitted separately for each class as indicated below:

(1) *Trust Fund Receipts (other than CSR&DF).*—Funds of this particular class will have the title and the code numbers together with the amounts to be credited to each entered on the reverse of the Certificate of Deposit. The schedule number required on this form is No. 8, referring to the inclosure number listed on the reverse of the Account

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

<u>Fort Blank, Ind.</u>	<u>June 3, 1943</u>	<u>Deposit No. 1 (T.F.)</u>
(Address of depositor and date sent)		(To be filled in by depositor)
<u>John Doe, Captain, F.D.</u>	<u>Indianapolis, Ind.</u>	<u>Schedule No. 8</u>
(Name of depositor)	(Title)	(To be filled in by depositor)
<u>has deposited with Ind. State Bank of Chicago</u>		<u>Indianapolis, Ind.</u>
(Name of depository)		(Place)
<u>Forty and 00/100</u>		<u>00 Dollars</u>
<u>on account of Trust Funds (See reverse)</u>		

Symbol No. 210680

\$ 40.00

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 9-15888 Cashier

①

(Reverse of Form 1, Treasury Dept. - C/D #1(TF))

TRUST FUND

Deposits, Pay of the Army - 218910	\$ 15.00
<u>Deposits to Soldiers' Home Permanent Fund:</u>	
Withheld pay, Army Maintenance, U.S. Soldiers' Home - 218930.6	25.00
Total--	\$ 40.00

②

FIGURE 27.—Treasury Department Form No. 1 (Certificate of Deposit) (TF).

Current. Special care must be exercised when preparing these certificates to indicate all the essential data in order to facilitate all settlements under these Trust Funds by the General Accounting Office. For example: "Proceeds from Estates of Deceased Soldiers," in addition to showing the fiscal year involved, should show the name, serial number, and rank of the deceased, and date of death together with the amount and the code number pertaining to that item. Should there be insufficient space for this data a continuous sheet will be attached to the certificate concerned.

(2) *Civil Service Retirement and Disability Fund*.—Funds under this classification must be deposited on a separate Treasury Department Form No. 1. This form will show the related collection voucher number of the Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits) on which the collections for these funds were taken up on the Schedule of Collections. (Letter OCF, August 1, 1942.)

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised—ORIGINAL) TREASURY DEPT.—DIV. REVENUE AND FINANCE Prescribes and sets forth the manner in which the Secretary of the Treasury through the Treasurer of the United States, will duly execute the deposit of money into the Treasury	<table style="width: 100%; border: none;"> <tr> <td style="border-bottom: 1px solid black;">Fort Blank, Ind.</td> <td style="border-bottom: 1px solid black;">Jan. 3, 1943</td> <td style="border-bottom: 1px solid black; text-align: right;">Deposit No. 5(CSRD)</td> </tr> <tr> <td style="text-align: center; font-size: x-small;">(Address of depositor and date sent)</td> <td></td> <td style="text-align: center; font-size: x-small;">(TO BE FILLED IN BY DEPOSITOR)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">John Doe, Captain, F. D.</td> <td style="border-bottom: 1px solid black;">Disbursing Officer</td> <td style="border-bottom: 1px solid black; text-align: right;">Schedule No. 8</td> </tr> <tr> <td style="text-align: center; font-size: x-small;">(Name of depositor)</td> <td style="text-align: center; font-size: x-small;">(Title)</td> <td style="text-align: center; font-size: x-small;">(TO BE FILLED IN BY DEPOSITOR)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">has deposited with Indianapolis Br.</td> <td style="border-bottom: 1px solid black;">Fed. Res. Bank of Chicago</td> <td style="border-bottom: 1px solid black; text-align: right;">Indianapolis, Ind.</td> </tr> <tr> <td style="text-align: center; font-size: x-small;">(Name of depository)</td> <td style="text-align: center; font-size: x-small;">(Name of depository)</td> <td style="text-align: center; font-size: x-small;">(Place)</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Thirty two and -----</td> <td style="border-bottom: 1px solid black; text-align: right;">46</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">on account of 218135.2 = Contributions, CSR&DF (Period</td> <td style="border-bottom: 1px solid black; text-align: right;">Dollars</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Dec. 16 to 31, 1942 incl.)</td> <td style="border-bottom: 1px solid black; text-align: right;">100</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right; border: 1px solid black; padding: 5px;">\$ 32.46</td> </tr> </table>	Fort Blank, Ind.	Jan. 3, 1943	Deposit No. 5(CSRD)	(Address of depositor and date sent)		(TO BE FILLED IN BY DEPOSITOR)	John Doe, Captain, F. D.	Disbursing Officer	Schedule No. 8	(Name of depositor)	(Title)	(TO BE FILLED IN BY DEPOSITOR)	has deposited with Indianapolis Br.	Fed. Res. Bank of Chicago	Indianapolis, Ind.	(Name of depository)	(Name of depository)	(Place)	Thirty two and -----		46	on account of 218135.2 = Contributions, CSR&DF (Period		Dollars	Dec. 16 to 31, 1942 incl.)		100			\$ 32.46
Fort Blank, Ind.	Jan. 3, 1943	Deposit No. 5(CSRD)																													
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Thirty two and -----		46																													
on account of 218135.2 = Contributions, CSR&DF (Period		Dollars																													
Dec. 16 to 31, 1942 incl.)		100																													
		\$ 32.46																													

Collection Voucher No. 614

Symbol No. 210680

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 2-50800 Cashier

FIGURE 28.—Treasury Department Form No. 1 (Certificate of Deposit) (CSR D).

717. Deposit of collections pertaining to other Government agencies.—When collections for the credit of appropriations or of miscellaneous receipts pertaining to other Government agencies from which Army disbursing officers are not authorized to make disbursements, are made on vouchers payable from War Department appropriations, the amounts so collected will be taken up in the accounts of the disbursing officer making the collection. They will be credited to the proper appropriation or miscellaneous receipt. At the end of the month in which they are collected these amounts will be deposited on a separate Treasury Department Form No. 1 (Certificate of Deposit) for each executive department or independent agency involved. The appropriation symbol and title to be credited will be shown on this form (F. C. B-3.)

CHAPTER 8

OFFICE BOOKS OF RECORD

SECTION I

MAINTENANCE

801. Importance.—An accountable disbursing officer receives public funds and disburses them in his own name. He is *personally* responsible for any irregularities in his accounts. This is true regardless of whether the irregularities are the result of fraud or failure to comply with the law. A strict accounting must be rendered by the disbursing officer. The importance, then, of his office records and of his accounting control cannot be overemphasized.

802. Purpose.

(1) In civilian practice, accounting serves two purposes:

(a) Control of the funds of the organization.

(b) The accumulation and presentation of summarized financial data for any interested parties.

(2) Army accounting serves the same two purposes. Every disbursing officer must maintain prescribed and adequate books of record for the control of the funds passing through his hands. Further, the data are recorded in such a manner as to facilitate the rendering of periodic reports to officially interested parties. Such parties in the case of Army accounting are—

(a) The Chief of Finance.

(b) The General Accounting Office.

(c) The Treasury Department.

(d) The Inspector General's Department.

(e) The various supply branches which obligate funds.

803. General procedure.—Do not attempt to draw any parallels between civilian accounting and Army accounting. It is true that the Army uses some terms that are used also in commercial work. For example, the Army "debits" and "credits." The Army does not, however, debit or credit in the same sense that those operations are performed in civilian practice.

A fundamental distinction must be drawn between disbursement items and collection items. For example, assume that a disbursing

officer who is accountable for no other funds receives \$1,000.00 "Army Account of Advances" by accountable (war) warrant. His office computes an enlisted pay roll. The brief on the roll shows:

212/30425 F. S. A. 1942-43 F. D. 74 P 414-01----- \$800. 00

Collections

215215 Government Laundry-----	\$25. 00
218930.6 WP AM USSH-----	5. 00
	30. 00
Paid by check-----	770. 00
	\$800. 00

Total amount accounted for (disbursed)----- \$800. 00

The disbursing officer has spent, in the everyday sense of the word, \$770.00. He has disbursed, however, \$800.00. If no replenishment of funds is made, only \$200.00 more may be disbursed on vouchers. This is true despite the fact that the officer has \$230.00 remaining in his account. The appropriation has been charged with \$800.00 representing the full amount due to the enlisted men. This sum has been paid out and must be deducted from the \$1,000.00 in the appropriation, leaving a balance of \$200.00. In his accounting, the disbursing officer will evidence a discharge of responsibility for the sum of \$800.00.

What, then, happens to the \$30.00 difference? The \$25.00 General Fund receipt for Government laundry and \$5.00 Trust Fund receipt for Soldiers' Home are voucher collections. That is, they are collected from the soldier's pay on the voucher. True, the collections are not made in cash nor checks. They are collections, nevertheless. The accountable disbursing officer is acting as an agent in the collection of these items. He must deposit these amounts collected to his personal credit with the Treasurer of the United States. The collections may not be used by the officer for any other purpose.

In other words, the disbursing officer has paid out \$800.00 to the men. Immediately after making the payments he collects back \$30.00 to be held for a third party, that is, the Treasurer of the United States. The officer's bank account now shows a \$230.00 balance but \$30.00 of it is obligated. Only \$200.00 net remains unobligated.

An accountable disbursing officer may obtain his disbursable funds in two ways:

- (1) By accountable (war) warrant.
- (2) By transfer from another disbursing officer.

Whatever the detailed break-down on the books, the money obtained in either manner is available for disbursement and is given the gen-

eral title "Army Account of Advances." For example: Major Doe receives \$800.00 on a war warrant and \$200.00 on a transfer of funds from Major Smith. This transaction might be summarized on the books in the following manner: Entry (1):

Total		Army Account of Advances	
Debit	Credit	Debit	Credit
\$1000.00 (1)		\$1000.00 (1)	

Note that this is not the complete entry on the books. In continuing this illustration it must be borne in mind that these accounts are not to be found on the books in this form. This example is given to explain a principle, not the actual entries.

Notice that the total account repeats the amount in the account entitled Army Account of Advances. Contrary to civilian practice, two debits and no credits have been made. The total account is a control account which serves merely to summarize the data contained in the other accounts on the books. The accountable disbursing officer's total accountability is indicated in the balance of this account. His accountability for disbursable funds is indicated in Army Account of Advances.

Now see how the pay roll will affect the accounts. Remember, a total of \$800.00 is disbursed. This part of the transaction is recorded as follows: Entry (2):

Total		Army Account of Advances	
Debit	Credit	Debit	Credit
\$1000. 00 (1)	\$800. 00 (2)	\$1000. 00 (1)	\$800. 00 (2)

Note that the officer's total accountability has been reduced by \$800.00 to \$200.00. The accountability on disburseable funds has been reduced also by the same amount. Of course, paid vouchers must substantiate the decrease in Army Account of Advances.

How does the \$30.00 collections affect the accounts? The officer holds \$30.00 for the Treasurer of the United States, and the officer's accountability is increased by that amount. However, the disburseable funds are not affected. The entry is recorded as follows: Entry (3):

Total		Army Account of Advances		Collections	
Debit	Credit	Debit	Credit	Debit	Credit
\$1000.00 (1)		\$1000.00 (1)			
30.00 (3)	\$800.00 (2)		\$800.00 (2)	\$30.00 (3)	

Note that the officer's total accountability is now \$230.00 of which \$200.00 is in disbursing funds and \$30.00 is in collection funds.

Assume, finally, that the collection funds are deposited to the credit of the Treasurer of the United States. When this is done, the transaction is recorded as follows: Entry (4):

Total		Army account of advances		Collections	
Debit	Credit	Debit	Credit	Debit	Credit
\$1000.00 (1)		\$1000.00 (1)			
30.00 (3)	\$800.00 (2)		\$800.00 (2)	\$30.00 (3)	
	30.00 (4)				\$30.00 (4)

Note that the officer's total accountability now is reduced to \$200.00. No collection money now is held by the accountable disbursing officer. Therefore, his balance of \$200.00 represents disbursing funds only.

Throughout the accounting period, the balance on deposit in the disbursing officer's official checking account (Check Register), plus the cash in the finance office and in the hands of agents (Cash Blotter), must equal the balance shown in the total account (Cash Book).

SECTION II

CASH BOOK

804. Purpose.—The Cash Book is an office book of record used for the posting of data relating to every transaction made by disbursing officers. Record should be made in it of all receipts, transfers, disbursements, and deposits of funds, so that ready reference may be made to any previous transaction. In this way the disbursing officer's account will be in proper condition for inspection at the close of any day. (F. C. B-6, B-14.)

805. Blank form used.—The Cash Book will be maintained on War Department Form No. 2 (2a). This form is furnished with ruled columns for recording the amounts and other data relative to each transaction made by a disbursing officer. (This form may also be used as a Cash Blotter.)

806. Sections and column headings.—The Cash Book includes four main sections termed—

- (1) Disbursing Section.
- (2) Collection Section.
- (3) Special Deposit Section.
- (4) Information Section.

Each section contains numerous columns for entering debits, credits, and other data relating to it.

806.1. Disbursing Section.—This section contains the following main and subordinate columns in which entries are made of the amounts involved in transactions affecting the balance of disbursing funds known as "Army Account of Advances."

Army account of advances	
Debit	Credit

806.2. Collection Section.—This section contains the following main and subordinate columns in which entries are made of the amounts of all receipts and collections of every kind and character, received, transferred, refunded, or deposited to the personal credit of a disbursing officer.

(1)

Army Account of Advances (Various Appropriations and General Fund Receipts)			
Cash	Voucher and Canceled Checks	Total	
		Debit	Credit

(2)

Trust Funds (Excluding C&R&DF)			
Cash	Voucher	Total	
		Debit	Credit

(3)

Civil Service Retirement Deductions	
Debit	Credit

806.3. Special Deposit Section.—The Special Deposit Section of the Cash Book consists of the following main and subordinate columns which are used in recording all transactions involving the disbursing officer's Special Deposit Account:

(1)

Class A Pay Reservation Account (Civilian and Cash Sales)			
Cash	Voucher	Total	
		Debit	Credit

(2)

Victory Tax (21F-5859)			
Cash	Voucher	Total	
		Debit	Credit

(3)

Special Deposits—All Others	
Debit	Credit

806.4. Information Section.—The Information Section is used for recording transactions by type rather than by debit and credit

entries. The data compiled in it are used in preparing the Account Current and W. D., I. G. D. Form No. 3 (Statement of the Money Accountability). To illustrate: Assume Major Jones was relieved of disbursing duty and that he transferred \$750.00, Disbursing Cash, and \$250.00, Special Deposit Cash, to his successor. The identical amounts would appear in the Disbursing Section and the Special Deposit Section as credits. The amount of \$1,000.00 would be entered in the column headed "Transfers to others by cash," appearing in the Information Section. This data column would be referred to by Major Jones at the time of making entries in the Disbursing Section and Special Deposits Section on the face of the Account Current, and the Cash Account on the reverse of the Account Current. Major Jones also would make notation of this cash transfer on the W. D., I. G. D. Form No. 3 which he is required to prepare at this time. The column headings of the Information Section are substantially as follows:

- (1) Cash from checks issued.
- (2) Cash deposited to official credit.
- (3) Cash receipts.
- (4) Voucher collections and canceled checks.
- (5) Accountable (war) warrants.
- (6) Transfers from others (by check—by cash).
- (7) Transfer to others (by check—by cash).
- (8) Deposits to credit of treasurer of U. S.
- (9) Disbursements (by cash, check, voucher collection; total).
- (10) Balance.

807. Entries and postings.—Entries should be posted to the Cash Book clearly and legibly. The date, inclusive voucher numbers, a concise synopsis of each transaction and the amounts involved should be entered in the appropriate columns.

The examples given below consist of abbreviations commonly used to identify those transactions occurring most frequently in disbursing offices:

- (1) Disb on vous & Colls thereon.
- (2) Cash receipts.
- (3) Dep to Off Cr CD #2 w/T of US.
- (4) War Wrnt #12487.
- (5) Dep to Pers Cr CD #8 (AAA-Col) w/T of US.
- (6) Dep to Off Cr CD #32 w/T of US.
- (7) Trf from Richard Roe Capt FD S-210-455.
- (8) Trf to Clyde Martin Maj FD S-210-987.

(9) Canc Ck #445566 T of US 9/25/42.

(10) Ck #654321 for cash.

Checks for cash, and deposits to the official credit of a disbursing officer are transactions that do not affect the total accountability of a disbursing officer. These transactions are required to be entered in the Information Section only.

807.1. Daily Accounting Sheet.—The entry of "Disbursements on vouchers and collections thereon" is made on a single line of the Cash Book for each day's business. The figures for this single line entry are compiled from the disbursing vouchers on an improvised form termed "Daily Accounting Sheet." (See p. 810.)

807.2. Cash receipts.—Entry of cash receipts is made daily on a single line of the Cash Book. The figures for this single-line entry are compiled on an improvised form termed "Cash Receipts." (See p. 811.)

808. Balancing.

808.1. Daily.—The Cash Book will be balanced at the end of each day's business, not after each transaction has been entered. The Cash Book balance must always equal the sum of the balances of the Cash Blotter and the Check Register.

808.2. Monthly.—The Cash Book will be totaled and balanced at the end of each accounting period. The sum of the debits under the various column headings must equal the sum of the entries made in the debit side of the total column. This must never be less than the total of the credit side of that column. Likewise, the sum of the various columns of the credit side must equal the sum of the entries made in the credit side of the total column, but must never exceed the total of the debit side of that column. The balance thus determined will be carried forward to the debit side of the appropriate columns of a new page in the Cash Book, marking the beginnings of a new accounting period.

SECTION III

CASH BLOTTER

809. Purpose.—The Cash Blotter is an office book of record used for posting data concerning every cash transaction made by a disbursing officer. It should show all cash receipts, cash transfers, cash disbursements, and deposits of cash so that the disbursing officer's account may be in proper condition for inspection at the close of any day.

810. Blank form used.—The Cash Blotter is maintained on W. D., F. D. Form No. 2b which is bound in book form with ruled columns for recording the amounts and other pertinent data. This form also may be used as a Cash Book. (See p. 812.)

DAILY ACCOUNTING SHEET

Date 1943	Voucher number	Paid by check	Paid by cash	Voucher collections						Total amount disbursed	Fund charged with disbursement				Item number	
				AAA	T F	CSR DF	Special deposits		Total voucher collections		AAA	Special deposit fund				
							Class A pay reservation	Victory tax				Class A pay reservation	Victory tax	All others		
April 14	5601	100.00	96.65	10.00	8.92				18.92	215.57	215.57					6
	2		5,176.65	27.97	5.35				33.32	5,209.97	5,209.97					7
	3		130.70	22.15	.10				22.25	152.95	152.95					8
Daily total	4/4/43	100.00	5,401.00	60.12	14.37				74.49	5,578.49	5,578.49					
April 15	5604	18,554.37		9.83					9.83	18,564.20	18,564.20					10
	5			25.00					25.00	25.00				25.00		17
	6	13.40								13.40				13.40		18
	7		206.03	13.62	.50				14.12	280.15	280.15					19
	8		2,975.91			181.71	362.50	114.00	658.21	3,634.12	3,634.12					20
	9	50.25								56.25		56.25				24
*Adjustment of Vou. No. 5608				+4.00	-4.00											21
Daily total	4/15/43	18,624.02	3,241.94	32.45	.50	177.71	362.50	114.00	707.16	22,573.12	22,478.47	56.25		38.40		
Accumulated total		18,724.02	6,645.94	112.57	14.87	177.71	362.50	114.00	781.65	28,151.61	28,059.96	56.25		38.40		
April 20	5610		34.08	2.39	16.86				19.25	53.33	53.33					26
	1	216.39								216.39	136.57			79.82		29
	2	2.65								2.65				2.65		30
	3	414.00								414.00		414.00				31
Daily total	4/20/43	633.04	34.08	2.39	16.86				19.25	686.37	189.90		414.00	82.47		
Accumulated total		19,357.06	6,680.02	114.96	31.73	177.71	362.50	114.00	800.90	28,837.98	28,248.86	56.25	414.00	120.87		
April 30	5614	18.00	2,119.86	35.24	1.19				36.43	2,174.29	2,174.29					36
			3,055.80			185.80	367.50	116.40	669.70	3,725.50	3,725.50					
*Adjustment of vou. No. 5608				+7.40			-5.00	-2.40								21
Daily total	4/30/43	18.00	5,175.66	42.64	1.19	185.80	362.50	114.00	706.13	5,899.79	5,899.79					
Accumulated total		19,375.06	13,855.68	157.60	32.92	363.51	725.00	228.00	1,507.03	34,737.77	34,148.65	56.25	414.00	120.87		

*Note.—The entry of adjustment of Vou. No. 5608 is made at the time the adjustment is effected on W. D., F. D. Form No. 52 (Schedule of Collections)

Form 30.—Daily Accounting Sheet.

CASH RECEIPTS

Date 1943	Source				Total	Disposition				Item number
	Cash sales	Cash collec- tions	Soldiers' deposits	Special deposits		AAA	T F	Special deposit		
								Class A pay res- ervation	All others	
Apr. 4.....			195. 00		195. 00		195. 00			3
	298. 43				298. 43	298. 43				4
				82. 47	82. 47				82. 47	5
Daily total 4/4/43.....	298. 43		195. 00	82. 47	575. 90	298. 43	195. 00		82. 47	
Apr. 15.....				18. 75	18. 75			18. 75		12
	47. 84				47. 84	47. 84				14
		68. 00			68. 60	68. 60				21
Daily total 4/15/43.....	47. 84	68. 60		18. 75	135. 19	116. 44		18. 75		
Accumulated total.....	346. 27	68. 60	195. 00	101. 22	711. 09	414. 87	195. 00	18. 75	82. 47	
Apr. 20.....			20. 00		20. 00		20. 00			26
	408. 76				408. 76	408. 76				27
Daily total 4/20/43.....	408. 76		20. 00		428. 76	408. 76	20. 00			
Accumulated total.....	755. 03	68. 60	215. 00	101. 22	1, 139. 85	823. 63	215. 00	18. 75	82. 47	

FIGURE 21.

CASH BLOTTER

WALTER CORY, Major, F. D. Fort Finance, Ind.

Date 1943 April	Voucher No.	From what source received and on what account disbursed	Total		Disbursing account		Collection account		Balance
			Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
1		Balance on hand from preceding month	914.00		914.00				914.00
4		Ck #4304 T of U. S. for cash	5,050.00		5,050.00				
		R. T. Eagle, Capt. AGD—Form No. 10	195.00				195.00		
		Jack Short, Capt. QMC—Form No. 389	298.43				298.43		
		J. T. Boland, Capt. SC—Form No. 1044	82.47				82.47		
	5601-3	Paid on vouchers		5,404.00		5,404.00			
		Dep to Off Cr CD #40 w/T of U. S.		304.16				304.16	831.74
16		Roy Akin, Pvt, QMC	18.75				18.75		
		Trf fr Paul Clark, Capt, FD S210-223	750.00		750.00				
		C. C. Pill, Maj, MC—Form No. 1044	47.84				47.84		
		Ck #4308, T of U. S. for Cash	3,500.00		3,500.00				
		Bob Eli, Capt, QMC	68.60				68.60		
	5604-9	Paid on vouchers		3,241.94		3,241.94			1,974.99
20		R. T. Eagle, Capt, AGD—Form No. 10	20.00				20.00		
		Jack Short, Capt, QMC—Form No. 389	408.76				408.76		
	5610-13	Paid on vouchers		34.08		34.08			
		Dep to Off Cr CD #41 w/T of U. S.		388.64				388.64	
		Trf to Richard Roe, Capt, FD S210-455		300.00		300.00			1,681.03
		(Subtotal)	11,353.85	9,672.82	10,214.00	8,980.02	1,139.85	692.80	
30		Ck #4317 T of U. S. for cash	9,875.00		9,875.00				
	5614-15	Paid on vouchers		5,175.66		5,175.66			
		Ck #4821 T of U. S. for cash	447.05		447.05				
		Dep to Off Cr CD #43 w/T of U. S.		447.05				447.05	6,380.37
		Balance due U. S. carried forward		6,380.37		6,380.37			
		Total accounted for	21,675.90	21,675.90	20,536.05	20,536.05	1,139.85	1,139.85	

FIGURE 32.—Cash blotter.

520082—(Face p. 811.)

811. Section and column headings.—The Cash Blotter is composed of a Total column and several other columns used for entering data necessary to identify each transaction. These other columns include two main sections, the Disbursing Account and the Collection Account. The Total column is the controlling account, and in it all increases or decreases in cash must be shown either as debits or credits. Proper maintenance of the Cash Blotter will enable the disbursing officer to determine at all times total cash collections and total cash payments for any period, as well as the amount of cash that should be on hand.

811.1. Disbursing Account.—This section contains the following main and subordinate columns in which entries are made of the amounts of transactions affecting the balance of disbursing cash which the disbursing officer is accountable for as "Army Account of Advances."

Disbursing Account	
Debit	Credit

Generally, vouchers that are paid in cash are recorded daily as one entry, and several or all vouchers that are paid in cash on one day may be grouped together. "Cash in hands of agents" is carried in this section until correctly paid vouchers are received from agent officers. When this occurs credit is taken for these vouchers in the same manner that credit is taken for vouchers paid by the disbursing officer.

811.2. Collection Account.—This section contains the following main and subordinate columns in which entries are made of the amounts of cash receipts of every kind that are received, deposited to the official credit of the disbursing officer, or otherwise disposed of.

Collection Account	
Debit	Credit

Disbursing officers receiving cash as a collection must take up such amount in the debit column of the Total Account and also as a debit in the Collection Account.

812. Entries and postings.—Entries should be posted to the Cash Blotter clearly and legibly. The date, inclusive voucher numbers, a concise synopsis of each transaction, and the amounts involved must be entered in the appropriate columns. The examples given below are descriptive expressions used to identify transactions that occur most frequently in a disbursing office.

- (1) Cash sales.
- (2) Soldiers' deposits.
- (3) Paid on vouchers.
- (4) Frank Ward Capt 59th Inf.
- (5) Ck #445566 T of U. S. for cash.
- (6) Dep to Off Cr CD #12 w/T of U. S.
- (7) Trf to Clyde Martin Capt FD S-210-345.
- (8) Trf from Richard Roe Maj FD S-210-543.

813. Balancing.

813.1. Daily.—The Cash Blotter should be balanced at the end of each day's business and not after each transaction. The sum of the Cash Blotter balance and the Check Register balance always must equal the Cash Book balance.

813.2. Monthly.—The Cash Blotter is totaled and balanced at the end of each accounting period. The sum of the debit side under the various column headings must equal the sum of the entries made in the debit side of the Total column. These debit totals never must be less than the totals on the credit side of that column. Likewise, the sum of the credit side of the various columns must equal the sum of the entries made in the credit side of the Total column, but never must be more than the totals on the debit side of that column. The balance thus determined will be carried to the debit side of the appropriate column of a new page in the Cash Blotter, marking the beginning of a new accounting period.

SECTION IV

CHECK REGISTER

814. Purpose.—The Check Register is an office record to which are posted data pertaining to every transaction affecting the balance of the disbursing officer's official checking account so that it may be possible to determine at all times the status of the checking account.

with the Treasurer of the United States. Records should be made of all accountable (war) warrants, transfers by check, deposits to official credit, checks drawn for cash, and checks drawn in payment of vouchers, refunds, etc., so that the disbursing officer's account may be in proper condition for inspection at the close of any day.

The Check Register should not be confused with the Check Record. The Check Record, when prepared and used in lieu of W. D., F. D. Form No. 48, 48a (Check Copy), will show the same data as those shown on each individual check to which it relates. This is done by using a separate line of the Check Record for each check drawn. On this line will be shown the check number, the voucher number or the object for which drawn, the amount of the check, and the name of the payee.

The Check Record is improvised locally and should contain column headings similar to those on the Check Register as outlined in paragraph 816.

815. Form used.—Check Register forms must be improvised by the disbursing officer because such forms no longer are furnished by the Treasurer even though the word “yes” is entered on the “Record Sheet” line appearing on Treasury Department Form No. 1231 (Requisition for Disbursing Officer's Checks). (See p. 816.)

816. Column headings.—The Check Register (and the Check Record when used) is improvised locally. It should be ruled in columns with headings as follows:

- (1) Check number.
- (2) Date.
- (3) Check in favor of, or deposit on account of.
- (4) Object or voucher number.
- (5) Amount of check.
- (6) Check paid.
- (7) Balance.
- (8) Amount of deposit.

817. Entries and postings.—The instructions contained in this paragraph are based on the assumption that the disbursing officer is preparing loose checks along with W. D., F. D. Form No. 48, 48a (Check Copy). This form is used to provide two carbon process copies of every check drawn by a disbursing officer, one copy for the officer's retained records and another for the General Accounting Office. When W. D., F. D. Form No. 48, 48a (Check Copy) is used, the total of all checks drawn each day in payment of vouchers may be posted to one line of the Check Register, showing the inclusive check numbers used. Checks drawn for purposes other than payment of vouchers, that is,

CHECK REGISTER

Check No.	Date 1943	Check in favor of or deposit on account of	Object or voucher No.	Amount of check	Check paid	Balance	Amount of deposit
	Apr. 1	Amount brought fwd.				165,740.56	
4304	4	W. Cory, Maj. FD	Cash	5,050.00			
		War Warrant #217078					33,000.00
4305		Joe Doe, Pfc	5601	100.00			
4306		Treasurer of the U. S.	Dpt	2,036.75			
4307		Treasurer of the U. S.	Dpt	875.50			
		CD #40				190,982.47	304.16
	15	Cane Ck #4265 3/15/43					93.47
		Trf from Paul Clrkr, Capt FD					29,250.00
4308		W. Cory, Maj. FD	Cash	3,500.00			
4309		Fast-Packing Co.	5604	18,554.37			
4310		A. P. Boone, Col. Inf.	5606	13.40			
4311		Fed. Res. Bank Chgo. Ill.	5608	56.25			
4312		Treasurer of the U. S.	Dpt	387.58		197,814.34	
4313	20	Ring Telephone Co.	5611	216.39			
4314		Collector of Int. Rev.	5612	2.65			
4315		Collector of Int. Rev.	5613	414.00			
		CD #41					388.64
4316		CD #42	Trf.	10,000.00		187,569.94	
		(sub-total)		41,206.89			63,086.27
4317	30	W. Cory, Maj. FD	Cash	9,875.00			
4318		Mrs. W. Jones	5614	18.00			
4319		Treasurer of the U. S.	Dpt	65,000.00			
4320		Treasurer of the U. S.	Dpt	223.85			
4321		W. Cory, Maj. FD	Cash	447.05			
		CD #43					447.05
		Total		116,770.79		112,453.09	63,483.32

FIGURE 33.—Check Register.

checks for cash, transfers, deposits, and so forth, should be posted as individual entries on separate lines of the Check Register.

The model remarks shown below are descriptive expressions used to identify transactions which occur frequently in connection with postings to the Check Register:

- (1) Paid on vouchers.
- (2) War Warrant #4567.
- (3) CD #18.
- (4) Trf from John Smith Capt FD S-210-658.
- (5) Canc Ck #445678 9/25/42.
- (6) Walter Cory Maj FD (Cash).

818. Paid and outstanding checks.

818.1. Statement of checking account.—Each month the Treasurer of the United States furnishes all disbursing officers with a statement showing the status of the disbursing officer's checking account in the Treasury. The statement is made on Treasury Department Form No. 5215 (Statement of Checking Account). The disbursing officer's name, rank, station, symbol number, and the following information are shown:

- (1) Balance from last statement.
- (2) Abstract of deposits received showing date credited, deposit number, depositary deposited with, and amount.
- (3) Abstract of checks paid, showing date, number, and amount.
- (4) Treasury balance.

Upon receipt of the Statement of Checking Account the disbursing officer should reconcile his Check Register balance with the balance shown on the statement. The Treasurer should be advised of any discrepancies found in the statement. The disbursing officer should stamp upon the check copy (check stub) of each check reported as "paid" the month covered by the statement on which it appears. This stamped date shows that the check has been paid and indicates the particular monthly statement upon which it was reported as paid.

818.2. Record of outstanding checks.—A disbursing officer should maintain a monthly record of outstanding checks. This record will assist him in reconciling his accounts with the Treasury "Statement of Checking Account." This record may also be used to advantage in preparing W. D., I. G. D. Form No. 3 (Report of an Inspection and Statement of the Money Accountability). If an error exists in proving the amount of outstanding checks against the Treasury statement, the month to which the error has occurred

may readily be localized since the total of outstanding checks for each month appears as one figure on this record. It should be borne in mind that a canceled check appears on the Check Register as an increase in the checking account balance as soon as it no longer is classed as an outstanding check.

In the following four illustrations (figs. 34 to 37, incl.) it is assumed that Major Cory entered on disbursing duty on January 1, 1943. The amounts shown on the illustration tie in with the Model Account included in this manual.

Form 5215
Treas. U. S.

STATEMENT OF CHECKING ACCOUNT

Feb. 15, 1943.

		Month of January 1943	
Total checks paid.....	\$16,308.24	Balance last statement....	\$ None
Balance.....	178,303.79	Deposits received.....	194,612.03
Total.....	\$194,612.03	Total.....	\$194,612.03
<i>Abstract of checks paid</i>		<i>Abstract of deposits received</i>	
January 1943.....	\$16,308.24	January 1943.....	\$184,612.03

Reconciliation with Treasury balance

Treasury balance.....	\$178,303.79
Deposits in transit.....	8,159.09*
Major Cory's balance with Treasurer.....	\$186,462.88
Less Check Register balance.....	178,100.04
Outstanding checks.....	\$8,362.84

Check Register Totals for January 1943

<i>Amount of Checks drawn</i>	<i>Balance</i>	<i>Amount of Deposits</i>
\$24,671.08	\$178,100.04	\$202,771.12

*Note.—The figure hereon representing "Deposits in transit" is obtained as follows:

\$202,771.12	Deposits (less canceled checks) appearing on January Check Register
194,612.03	Total deposits appearing on January statement
\$8,159.09	Difference (deposits in transit)

FIGURE 34.—Checking account status for January 1943.

Form 5215
Treas. U. S.

STATEMENT OF CHECKING ACCOUNT
Month of February 1943

MARCH 15, 1943.

Total checks paid-----	\$52, 820. 10	Balance last statement----	\$178, 303. 79
Balance-----	173, 648. 12	Deposits received-----	48, 164. 43

Total-----	\$226, 468. 22	Total-----	\$226, 468. 22
------------	----------------	------------	----------------

Abstract of checks paid

Abstract of deposits received

January 1943-----	\$6, 921. 11	February 1943-----	\$58, 164. 43
February 1943-----	45, 898. 99		

Reconciliation with Treasury balance

Treasury balance-----	\$173, 648. 12
Deposits in transit-----	2, 100. 02*

Major Cory's balance with Treasurer-----	\$175, 748. 14
Less Check Register balance-----	154, 565. 88

Outstanding checks-----	\$21, 182. 26
-------------------------	---------------

Check Register Totals for February 1943

Amount of checks drawn	Balance	Amount of deposits
\$65,642.22	\$154,565.88	\$ ¹ 42,108.06

*Note.—The figure hereon representing "Deposits in transit" is obtained as follows:

\$42, 105. 36 Deposits (less canceled checks) appearing on February Check Register

8, 159. 09 Deposits in transit for preceding month

\$50, 264. 45 Total

48, 164. 43 Total Deposits appearing on February statement

\$2, 100. 02 Difference (deposits in transit)

¹ Incls. \$2.70 canceled check.

FIGURE 35.—Checking account status for February 1943.

Form 5215

Treas. U. S.

STATEMENT OF CHECKING ACCOUNT

Month of March 1943

APRIL 15, 1943.

Total checks paid-----	\$45, 465. 34	Balance last statement----	\$173, 648. 12
Balance-----	176, 903. 55	Deposits received-----	48, 720. 77
Total-----	\$222, 368. 89	Total-----	\$222, 368. 89

Abstract of checks paid

Abstract of deposits received

January 1943-----	\$620. 30	March 1943-----	\$48, 720. 77
February 1943-----	16, 203. 07		
March 1943-----	28, 641. 97		

Reconciliation with Treasury balance

Treasury balance-----	\$176, 903. 55
Deposits in transit-----	3, 160. 11*
Major Cory's balance with Treasurer-----	\$180, 063. 66
Less Check Register balance-----	165, 740. 56
Outstanding checks-----	\$14, 323. 10

Check Register totals for March 1943

Amount of checks drawn	Balance	Amount of deposits
\$38, 606. 18	\$165, 740. 56	\$49, 780. 86

*Note.—The figure hereon representing "Deposits in transit" is obtained as follows:
 \$49, 780. 86 Deposits (less canceled checks) appearing on March Check Register
 2, 100. 02 Deposits in transit for preceding month.

\$51, 880. 88	Total
48, 720. 77	Total deposits appearing on March statement
\$3, 160. 11	Difference (deposits in transit)

FIGURE 36.—Checking account status for March 1943.

OFFICE BOOKS OF RECORD

TM 14-210

818.2

<i>Information</i>	<i>Total</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>
Checks drawn in January 1943-----	\$24, 671. 08	\$24, 671. 08			
Paid per January 1943 statement-----	-16, 308. 24	-16, 308. 24			
Outstanding checks to include January 31, 1943-----	8, 362. 84	8, 362. 84			
Checks drawn in February 1943-----	65, 642. 22		\$65, 642. 22		
Canceled check No. 2134 (1/14/43)-----	-2. 70	-2. 70			
Paid per February 1943 statement-----	-52, 820. 10	-6, 921. 11	-45, 898. 99		
Outstanding checks to include February 28, 1943-----	21, 182. 26	1, 439. 03	19, 743. 23		
Checks drawn in March 1943-----	38, 606. 18		\$38, 606. 18		
Paid per March 1943 statement-----	-45, 465. 34	-620. 30	-16, 203. 07	-28, 641. 97	
Outstanding checks to include March 31, 1943-----	14, 323. 10	818. 73	3, 540. 16	9, 984. 21	
Canceled check No. 4265 (3/15/43)-----	-93. 47			-93. 47	
Checks drawn April 1 to 20/43-----	41, 206. 89				\$41, 206. 89
Outstanding checks to include April 20/43-----	\$55, 436. 52	\$818. 73	\$3, 540. 16	\$9, 870. 74	\$41, 206. 89

FIGURE 37.—Record of outstanding checks.

819. Record of checks forwarded to General Accounting Office.—When undelivered, spoiled, voided, or canceled checks are forwarded to the General Accounting Office, notation must be made on the Check Copy (or Check Record) indicating the disposition and the date of transmission of the checks.

820. Balancing.

820.1. Daily.—The Check Register should be totaled by either days or pages, at the discretion of the disbursing officer, and should be balanced daily.

820.2. Monthly.—At the close of business on the last day of each calendar month the footings of the “Amount of check” and “Amount of deposit” columns of the Check Register should be closed to include the latest deposit and the last issue within the month, and a balance struck. This balance will show the amount on deposit subject to check, and will form the first entry upon the deposit column for the following month.

CHAPTER 9

THE ACCOUNT CURRENT, SUPPORTING SCHEDULES,
RELATED PAPERS

SECTION I

PROCEDURE AND SUBMISSION

901. Scope.—This chapter discusses the action to be followed by disbursing officers in executing their duties and discharging their responsibilities in connection with the preparation and distribution of accounting forms and reports. The procedures outlined and prescribed in this chapter have been designed to relieve disbursing officers of as many accounting details as possible. The major objectives of these procedures follow:

(1) Establishment of a single account in which all funds advanced for disbursement are termed "Army Account of Advances."

(2) Establishment of one "general purpose" disbursing symbol number.

(3) Relief of disbursing officers from the need for accounting by appropriations and appropriation limitations under "Army Account of Advances."

(4) Elimination of the necessity for preparation by disbursing officers of summary statements of disbursements and collections by appropriations, limitations, and official projects.

(5) Provision for the deposit of appropriation reimbursements and General Fund Receipts to Army Account of Advances rather than to the various appropriations and general fund receipt symbols.

(6) Provision for submission by disbursing officers of a schedule of disbursements, a schedule of collections, and supporting documents on a daily or other periodic basis.

902. Forms and reports.—Disbursing officers must prepare and submit forms and reports regarding their activities to controlling officials and to Government agencies. These forms and reports are used for the purpose of auditing their transactions to establish legality and for maintaining administrative records and fiscal data relative to their activities.

The many forms, schedules and reports executed by disbursing officers are related to each other and connected by a network of amounts, numbers, references, etc.

The Account Current is a certified consolidated statement presenting a complete synopsis of the disbursing officer's account with the United States. It is supported by various schedules of disbursements, collections, deposits, transfers, accountable warrants, etc. Each accompanying schedule contains a break-down of the related consolidated figures on the Account Current. This break-down embraces as much detail as is necessary to identify every individual transaction by dates, names, amounts, funds or appropriations, voucher numbers, and code numbers.

These schedules are supported, in turn, by vouchers and such other evidences as may be required to establish the legality of the transactions involved. This supporting evidence may be in different forms depending upon the nature of the transaction. For example, the "Schedule of Transfers from Others" should be supported by a signed copy of War Department Form No. 326 (Invoice of Funds Transferred). Likewise, the Schedule of Disbursements and the Schedule of Collections each should be supported by serially numbered disbursing vouchers and collection vouchers, respectively.

903. Submission of accounting papers.

903.1. Time.

(1) *Original vouchers.*—Original vouchers, except classified vouchers known as "Secret" or "Confidential," must be submitted in support of and with the schedules to which they relate. Original vouchers should not be withheld without permission of the Chief of Finance. If permission to withhold is granted, dummy vouchers prepared in the same manner prescribed for classified vouchers must be filed in support of the schedule concerned. It is not necessary to prepare dummy vouchers for large pay rolls even though much of a pay roll is paid in cash. If vouchers are paid in cash on or near the closing day of the month, but the voucher cannot be completed for scheduling until sometime in the following month, the cash will be accounted for on the reverse of the Account Current as "Deferred Pay Rolls."

(2) *Schedules of disbursements and collections.*—Schedules of Collections (W. D., F. D. Forms No. 52) and Schedules of Disbursements (W. D., F. D. Forms No. 51), together with their supporting vouchers, must be forwarded promptly each day, except as hereinafter provided, to the appropriate Army Regional Accounting Office. The accounts must be forwarded in accordance with the following schedule:

(a) *Disbursing officers within the continental United States.*—When the number of disbursement vouchers exceeds 3,000 per month, disbursing officers within the continental United States will submit accounts daily. When the number of disbursement vouchers is less than 3,000 per month, disbursing officers in this area will submit their accounts four times each month. They will total their schedules as of the 8th, 15th, 23rd, and last day of the month, and will forward them, together with the related vouchers, as expeditiously as possible. The last report for each month must be forwarded by all disbursing officers, regardless of voucher volume, in time to permit it to reach the appropriate Army Regional Accounting Office not later than the 5th of the following month.

(b) *Disbursing officers of the Alaskan Defense Command, Canal Zone, Puerto Rico, and Western Hemisphere bases.*—Disbursing officers of these stations will submit their accounts on a weekly instead of on a daily basis in order to conform with transportation facilities. The last report for the month will be forwarded without delay.

(c) *Disbursing officers of the Hawaiian Department.*—Accounts of disbursing officers of this department will be submitted monthly until such time as transportation facilities make weekly submissions feasible. The accounts will be forwarded immediately after the close of the month.

(d) *Other disbursing officers outside the Continental United States.*—All other disbursing officers stationed outside the continental United States will submit accounts monthly, forwarding them as expeditiously as possible.

(3) *Account current.*—The Account Current and supporting schedules (other than schedules of disbursements and collections) will be submitted as soon as possible, in all cases within 10 days after the end of the accounting period to which it relates. If the Account Current cannot be submitted with the accounts for the final day of the accounting period to which it relates, it may be forwarded with a daily report of the following month provided that the 10-day requirement is met. Supporting papers accompanying the Account Current must not be pasted, pinned, or in any way fastened to the Account Current.

903.2. Addresses.—The Chief of Finance has decentralized the accounting and examination functions of his office. The disbursing accounts of finance officers will be received, examined and processed by Army Regional Accounting Offices. These Army Regional Accounting Offices function under the direct supervision of the Chief of Finance. An Army Regional Accounting Office has been established in each of the following cities:

Atlanta, Georgia.
Chicago, Illinois.
Los Angeles, California.
New York, New York.

The particular accounting papers and the detailed procedure to be followed by a disbursing officer in connection with the forwarding of his accounting papers to his designated Army Regional Accounting Office is covered elsewhere in the sections. If it is necessary to communicate with the Accounting Division, Office Chief of Finance, the correspondence should be addressed as follows:

Accounting division
Office, Chief of Finance
Army Service Forces
Temporary Building X
19th & East Capitol Streets, N. E.
Washington, D. C.

The address of the Chief of Finance is:

Chief of Finance
Army Service Forces
War Dept. Annex No. 1
401 23rd St., N. W.
Washington, D. C.

903.3. Expense of transmission.—The cost of transmitting accounts to the Chief of Finance by freight, express, or mail is to be paid from funds allotted to individual disbursing officers by the Chief of Finance. General allotment authorizations chargeable with expenses for postage and registration fees are published annually in War Department Circulars. The general allotment authorization chargeable with costs incidental to the authorized shipments of funds, finance records, money accounts and fiscal papers for the Fiscal Year 1942-43 is TS 507 P 481-03 A 0502-23. (Cir. No. 206, W. D., 1942).

903.4. Dimensions.—Papers, such as vouchers, schedules, Accounts Current, etc., forwarded to Army Regional Accounting Offices must be arranged for flat filing and mailed flat. The standard size voucher is 8 by 10½ inches. These forms should not be folded. Other forms of larger size, so far as practicable, will be folded to conform with the dimensions of standard size vouchers.

903.5. Promptness.—Promptness in mailing accounts is desirable at all times, but especially so with respect to the accounts for the last quarter of each fiscal year. If for any reason a disbursing officer is unable to forward his accounts within the period stipulated, the

Account Current should be accompanied by a letter explaining fully the reason for the delay.

904. Army regional accounting offices.

904.1. Accounting documents to be submitted.—The following is a list of the accounting papers and documents to be submitted to the Army Regional Accounting Offices for examination and processing:

(1) Disbursing accounts, including schedules of disbursements and collections and their respective supporting vouchers.

(2) Accounts Current and all miscellaneous supporting papers.

(3) Duplicate (green) copies of Treasury Department Form No. 1, after they have been receipted and returned to the disbursing officer by the depository.

(4) Advance copies of War Department Form No. 326 (Invoice of Funds Transferred).

(5) Secret and confidential vouchers and their related schedules.

(6) W. D., F. D., Form No. 31 (Appropriation and Allotment Adjustment).

(7) W. D., F. D. Form No. 53 (Deposit of Unexpended Balances).

All other documents and reports required by the Chief of Finance will be forwarded to Washington, D. C., in the usual manner.

904.2. Method of submission.—In forwarding papers pertaining to disbursing accounts, the method of shipment involving the least expenditure will be used. If the papers are forwarded by mail, each package should be registered. The cost of registration will be considered in determining whether the shipment should be made by mail, express, or freight. Accounting papers may be shipped by registered franked mail if all papers relating to the account are included in one package and do not weigh more than four pounds. The station number and the accounting period covered by the papers inclosed therein will be plainly marked on each package or envelope.

904.3. Where to submit accounting documents.—Disbursing officers within the areas enumerated below will send their accounting documents to the designated Army Regional Accounting Office, Finance Department, at the address indicated.

<i>Disbursing offices within</i>	<i>Post office address</i>
Fifth, Sixth, Seventh, and Eighth Service Commands.	366 West Adams St. Chicago, Ill.
Northwest Service Command.	
Canada.	
Alaska Defense Command.	
Those offices with tactical organizations within the continental limits of the United States.	

<i>Disbursing offices within</i>	<i>Post office address</i>
Military District of Washington.	63 Vesey St. New York, N. Y.
First, Second, and Third Service Commands.	
Europe.	
Africa.	
Middle East.	
Burma.	
India.	
China.	
Atlantic Base Command.	
Caribbean Defense Command.	
Those with task forces in Atlantic area.	1206 Santee St. Los Angeles, Calif.
The Finance Officer, U. S. Army, Wash- ton, D. C.	
Ninth Service Command.	
Hawaii.	
Southwest Pacific Area.	
South Pacific Area.	
Fourth Service Command.	
Central America.	
South America.	

905. W. D., F. D. Form No. 29 (Letter of Transmittal).

905.1. Purpose.—This form must be used for transmittal of all disbursing account papers forwarded to the Army Regional Accounting Offices. Space is provided on the form for listing the papers transmitted.

905.2. Preparation.—W. D., F. D. Form No. 29 is prepared in triplicate by disbursing officers. It must be submitted in duplicate. The triplicate should be retained for the disbursing officers' files. The Letter of Transmittal for the final day of the accounting period must be forwarded in every instance and must be marked "Final." If no transactions occurred on that day, the form must also carry the designation "Negative Report." These forms must be numbered consecutively throughout a single fiscal year. This method of numbering eliminates the need for requiring negative reports when no transactions occur except on the final day. Whenever inclosed vouchers assess charges against a Defense Aid Appropriation, this fact and the number of such vouchers must be indicated plainly on the form in this manner—"10 D. A. Vouchers Inclosed." The Account Current and the supporting schedules necessary to complete an account should be inclosed with the report covering the business of the day on which that account was forwarded, and notation may be made on the Letter of Transmittal stating whether the final papers for the preceding account period are included.

906. Documentary requirements.

THE ACCOUNT CURRENT

906.1

906.1. Notation of station number.—The station number assigned in Finance Circular No. C-2 (or by special instructions) must be stated on each accounting document. When a disbursing officer is relieved from disbursing duty before the end of a month the suc-

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

FINAL

Report No. 137
Date April 30, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of April 24 to 30 1943.

____ Account Current (Standard Form No. 1019)
____ Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, and 45B, and 45C)
____ Invoice of Funds Transferred (W.D. Form No. 326)
____ Cash Receipt for Funds Transferred (W.D. Form 327)
☒ Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
☒ Schedule of Disbursements (W.D., F.D. Form No. 51)
☒ Schedule of Collections (W.D., F.D. Form No. 52)
____ Schedule of Transfers—Special Deposit (Standard Form No. 1046)
☒ Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
____ Schedule of Canceled Checks (Standard Form No. 1098)
____ Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
____ Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
____ Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
____ Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
____ Daily Report of Charge and Cash Sales (W.D. Form No. 346)
____ Report of Sales (W.D., Q.M.C. Form No. 389)
____ Schedule of Collections (Standard Form No. 1044)
☒ Abstract of Soldiers' Deposits Repaid (W.D. Form No. 11a)
☒ Treasury Department Form No. 1 (revised)
____ Soldiers' Deposits (W.D., F.D. Form 10)
____ Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
☒ Schedule of Voucher Deductions (Standard Form No. 1096)

Disbursing Voucher Nos. 5614 to 5615 incl.
Number of Defense Aid Vouchers Inclosed None
Unused Voucher Numbers None
Vouchers Withheld None

Walter Cory
Signed WALTER CORY, Major, Fin. Dept.
(Name and rank)

FIGURE 38.—W. D., F. D. Form No. 29 (Letter of Transmittal).

ceeding officer should use the assigned station number, but must add the suffix ".1", and if the succeeding officer is relieved before the close of the same month his successor must add the suffix ".2." The dis-

disbursing officer on duty at the beginning of the following month will revert to the use of the assigned number without suffix. Examples:

March 1943

Major John Black, F. D. Station No. 402 for March 1 to 10 incl.
 Major James Brown, F. D. Station No. 402.1 for March 11 to 20 incl.
 Major George Green, F. D. Station No. 402.2 for March 21 to 31 incl.

April 1943

Major George Green, F. D. Station No. 402 for April 1 to 30.

906.2. Disbursing vouchers.—In the preparation of disbursing vouchers, each allotment code to be charged and the sum to be charged to it must be stated in full. When stating the appropriation and allotment to be charged, the General Accounting Office appropriation code number must appear first, followed by the allotment service serial number, and then by the purpose number in full. The appropriation code number must not be repeated in the allotment code. Example:

Appropriation	Allotment	Amount
212/30425	FD 74 P 414-01	\$10.00

The disbursing symbol number, the name of the finance officer, the station and the station number and other related information must be shown in the upper right corner of each disbursing voucher. These items may be indicated by rubber stamp.

Disbursing vouchers are to be numbered consecutively in a single series throughout a fiscal year beginning with Number 1. When an officer is transferred from one station to another and starts disbursing at the new station, his vouchers must be numbered consecutively immediately following the last voucher number used at the station from which he was transferred. An officer who ceases disbursing during a fiscal year must, upon his resumption of disbursing duties, commence numbering his vouchers from the number last used by him during the same fiscal year. In other words, in the numbering of vouchers, the disbursing officer will be regarded as the unit, and in case of changes he will carry his voucher numbers with him.

906.3. Identification of certain standard forms.—Standard Forms Nos. 1096, 1034, 1049, and 1046 each must be labeled conspicuously in the top margin of the form to identify it with the Special Deposit subaccount to which it relates, as shown in the following:

<i>Name of fund</i>	<i>Identifying labels</i>
Class A Pay Reservation Account—Civilian and Cash Sales	Class A Pay—C & C S
21F-5859—Special Deposits, Victory Tax	Victory Tax

For the purpose of labeling these forms, the use of rubber stamps with letters approximately $\frac{3}{8}$ inch high is preferred. Standard Forms Nos. 1046 and 1049 used in connection with ordinary "Special Deposits—All Others" should not be labeled.

907. Administrative examination.

907.1. By the disbursing officer.—Before forwarding an Account Current, the disbursing officer should have all papers pertaining to it administratively examined in order that errors may be detected while it is still possible to rectify them with a minimum of effort. It is suggested that in the larger offices these examinations be made continuously, and in the smaller offices periodically, during the month.

907.2. By the Chief of Finance.—The Chief of Finance endeavors to make available at the earliest possible date the fiscal data acquired through the administrative examination of disbursing officers' accounts. The effort to furnish this information is particularly energetic toward the close of each fiscal year when it is needed for use in preparing annual estimates for appropriations, and in the compilation of reports to supply services for information and guidance in their operations.

908. Canceled vouchers.—The accounting records of the Chief of Finance are compiled from disbursing officers' vouchers and schedules as submitted. It is necessary that the records of the Chief of Finance be in agreement with the retained records of disbursing officers. Therefore, no attempt must be made to void, cancel, or withdraw vouchers or schedules after they have been submitted as a part of accounts unless a disbursing officer is specifically instructed to take such action.

909. Disposition of retained money accounts.—Memorandum copies of all papers in the accounts of a disbursing office will be retained in that office until disposed of as directed by the Chief of Finance.

909.1. Closing of disbursing office.—When the disbursing office at any post, camp, or station is closed, the retained money accounts pertaining to it will be shipped to a disbursing office designated by the finance officer of the service command or department within the territorial limits of which the office being closed is located, and the Chief of Finance will be advised of their disposition. In case other action is desired, application must be made to the Chief of Finance.

909.2. Relief by another disbursing officer.—In case a disbursing officer is relieved he will leave his retained money accounts in the custody of his successor at the station where he has been serving.

909.3. Tactical organizations.—Finance officers of tactical organizations while serving in the United States must keep possession of their retained money account records for a period of 1 month after the close of the accounting period. After that they will forward them to the Finance Officer, Central Retained Accounts Office, The Century Building, 36 South Pennsylvania Street, Indianapolis, Indiana.

When records are shipped to the Finance Officer, Central Retained Accounts Office, the finance officer who ships them will notify the Chief of Finance of what accounts have been shipped and will give the name of the finance officer concerned and the period covered by the accounts. Copies of this report must be furnished to the General Accounting Office, Audit Division, and to the Finance Officer, Central Retained Accounts Office.

Finance officer of tactical organizations and task forces serving overseas may follow the procedure outlined above as to the disposition of their retained money accounts when shipping conditions permit.

The provisions of paragraph 909 do not apply to retained check copies or statements of depositary account pertaining to outstanding checks. Disbursing officers will keep such checks and statements in their possession.

When checks have been paid and audited by the Inspector General or transferred to Outstanding Liabilities, the retained copies of such checks and depositary statements relating to them will be forwarded to the Finance Office, Central Retained Accounts Office.

910. Accounting procedure.—The disbursing officer should so arrange his accounting procedure that, when called upon to do so, he may close his accounts and analyze his acknowledged balances without delay. All transactions pertaining to the period covered by an account must be reported in it, including authorized payments for which credit has been or may be deferred, together with all vouchers necessary to substantiate the account. Payments or collections not actually made or not in the hands of the disbursing officer during the period of an account will not be included in it. An officer disbursing partly in cash and drawing official checks to obtain cash with which to make payments must state on his account a subsidiary cash account, the balance of which must agree with or be reconciled with his cash balance and with the analysis of his balance on the Account Current.

SECTION II

ACCOUNT CURRENT

911. General.—The Account Current is a consolidated statement of the account of an accountable disbursing officer with the United States. It is submitted in duplicate (original and one carbon) on Standard Form No. 1019, to the appropriate Army Regional Accounting Office each month or for a shorter period of accountability. The total sum involved in each type of transaction to which a disbursing officer is a party is reflected on the Account Current. After administrative examination by the Regional Accounting Office, the account is forwarded, along with its supporting schedules and vouchers, to the General Accounting Office for final audit.

912. Period of rendition.—The Account Current, in general, covers monthly periods only. The monthly or accounting period is from the first day of any month to the last day of that month, inclusive. The Account Current may be prepared on an intermediate day of the month only in the following cases:

- (1) When the officer is relieved from disbursing duty.
- (2) When the disbursing office is closed.
- (3) When the disbursing officer's bond is renewed.
- (4) When the disbursing officer is absent for more than 10 days if he has no deputy, or for more than 30 days if he has a deputy.

913. Heading of the Account Current.

913.1. Information required.—The heading on the front side of the Account Current contains blank lines to be filled in by the disbursing officer in such a manner as to show the following information:

- (1) Name of disbursing officer.
- (2) Title.
- (3) Symbol number.
- (4) Period of account.
- (5) Department.
- (6) Bureau.
- (7) Station.
- (8) Date of bond and date of approval thereof.
- (9) Account.

913.2. Notation of disbursing officer's bond.—The date of approval of a disbursing officer's bond together with the date of execution of the bond must appear on the Account Current. Example: "Bond of July 1, 1942, approved July 10, 1942." If the disbursing

officer is not a bonded officer, the words "No bond" should be written in the space provided for the date of the bond.

913.3. Notation of special deposit funds.—When special deposit funds are included in the Account Current, the form will be made to read "Regular and Special Deposits Account Current." (F. C. B-13.)

914. Body of Account Current.—The body of front side of the Account Current is divided into three major sections. The first provides for an accounting for funds advanced for disbursement on public vouchers, referred to in this manual as the "Disbursements Section." The second section provides for an accounting for miscellaneous funds (other than special deposit funds) comprising cash receipts, voucher collections and canceled checks. This section is referred to in this manual as the "Collections Section." The third section provides for an accounting for all transactions involving Special Deposit Funds.

Column No. 1 of the Account Current, headed "Appropriation, Fund, and Account Titles," must be prepared as illustrated below:

Account Current

Appropriation, Fund and Account Titles.

Disbursements Section:

Army Account of Advances, Symbol No. 210-000.

Collections Section:

Army Account of Advances.

Trust Fund Receipts (other than CSRDF).

Civil Service Retirement and Disability Funds.

Special Deposit Section:

Class A Pay Reservation Account.

21F-5859—Victory Tax.

Special Deposits—All others.

915. Disbursements Section.—The Disbursements Section of the Account Current presents in consolidated form the monthly opening balance of disburseable funds, the amount received during the month and available for disbursement, the disposition made of the funds described above, and the disburseable balance in the hands of the accountable officer at the end of the month.

915.1. Receipts.—The receipts side of the Disbursements Section must contain entries showing the total amount involved in each type of transaction resulting in an increase of funds deposited in "Army Account of Advances" and available for disbursement, as follows:

(1) *Column 1.*—The disbursing symbol number and the name of the fund account, as—Army Account of Advances, Symbol No. 210-000.

(2) *Column 2.*—The balance due the United States from the previous account. This amount must agree with the balance due the United States as shown in column 12 of the immediately preceding Account Current.

Approved by: <u>Major Walter Cory, Finance Department</u> Date: <u>April 11, 1943</u>		Symbol: <u>210-500</u>		War Finance Department Fort Finance, Indiana Regular & Special Deposit Account (Class 4)		Deposits Balance \$1500	
Account current of <u>Major Walter Cory, Finance Department</u> From <u>April 1</u> to <u>April 30</u>		Symbol: <u>210-500</u>		Accountable Disbursing Officer 1943, both dates inclusive, under official bond dated June 30/42 & April 30/43		Disbursing Officer Walter Cory, P.D.	
From <u>April 1</u> to <u>April 30</u>		Symbol: <u>210-500</u>		1943, both dates inclusive, under official bond dated June 30/42 & April 30/43		Disbursing Officer Walter Cory, P.D.	
APPROPRIATION, FUND, AND ACCOUNT TITLES		RECEIPTS		PAYMENTS		BALANCE DUE UNITED STATES	
		ACCOUNTS RECEIVABLE		TREASURY DEPOSITS			
		ADVANCES		ADVANCEMENTS TO OTHERS			
		COLLECTIONS					
		CASH					
		FOUNDER					
Army Account of Advances		2,056 75		2,056 75			
Trust Fund Receipts (other than GSRF)		875 50		1,123 12			
Civil Service Retirement & Disability Fund		363 51		363 51			
Total Collection Section		2,912 25		3,523 60		1,074 70	
SPECIAL DEPOSIT SECTION							
Class A Pay Reservation Account		74 50		56 25		762 00	
21 F-5899-Victory Tax		144 00		441 00		228 00	
Special Deposits-All Others		54 50		95 87		16 10	
Total Special Deposit Section		543 00		566 12		1,006 10	
Total		166,694 56		34,712 77		118,833 46	
I certify that the above is a full, true, and correct account of all moneys coming into my possession on account of the United States during the period stated, under my official bond dated June 30/42 & April 30/43.		Total					
except amounts reported in the following accounts rendered under the said bond:		Fort Finance, Ind.		Lay 2/43		Disbursing Officer	
The balance of \$ <u>118,833.46</u> is held as stated on the reverse hereof.		Walter Cory, P.D.					

FIGURE 39.—Face of Account Current.

(3) *Column 3.*—The total amount of the accountable war warrants received during the accounting period. This entry must be supported by a "Schedule of Accountable Warrants" showing the number, the date, and the amount of each warrant included. The accountable warrants executed on Treasury Department Form No. 5254-A must be retained by the disbursing officer.

(4) *Column 5.*—The amount of adjustments, including amounts transferred from other disbursing symbols or fund accounts. This entry must be supported by an accompanying appropriate explanation of each adjustment.

(5) *Column 6.*—The amount transferred from other disbursing officers. This entry must be supported by War Department Form No. 326 (Invoice of Funds Transferred) and by a "Schedule of Funds Transferred from Others."

(6) *Column 7.*—The total of columns 2, 3, 5, and 6.

915.2. Payments.—The payments side of the Disbursements Section must contain entries showing the total amount involved in each type of transaction resulting in a decrease in the disbursing balance of "Army Account of Advances," as follows:

(1) *Column 8.*—The amounts of the disbursements chargeable to the different disbursing symbol and fund accounts. These are evidenced by the appropriations charged on vouchers, as well as by the amount reported to have been disbursed under the respective disbursing symbols or funds accounts in connection with W. D., F. D. Form No. 27 (Recapitulation of Expenditures and Request for Funds). These figures must be supported by W. D., F. D. Form No. 51 (Schedule of Disbursements) and its supporting vouchers, and by proper receipts for amounts paid in cash.

(2) *Column 9.*—The amount of unexpended balances, or surplus working funds, deposited to the credit of the Treasurer of the United States on Treasury Department Form No. 1 (Certificate of Deposit). This figure must be supported by a "Schedule of Deposits, T. D. Form No. 1."

(3) *Column 10.*—The amount of adjustments, including amounts transferred to other disbursing symbols or fund accounts. This entry must be supported by an accompanying appropriate explanation of each adjustment.

(4) *Column 11.*—The amount transferred to other disbursing officer. This figure must be supported by a "Schedule of Transfers to Officers," including War Department Form No. 327 (Cash Receipt For Funds Transferred), when transfers are made in cash.

(5) *Column 12.*—The balance due the United States, arrived at by deducting the combined totals of columns 8, 9, 10, and 11, from column 7.

916. Collections Section.—The Collections Section of the Account Current indicates in consolidated form the opening balance of collections to the United States carried over from the last Account Current, the amounts of all receipts and collections received during the month (other than special deposit funds), the disposition of such funds, and the balance due the United States at the end of the accounting period. Under this section heading there will be listed on separate lines in the appropriate columns the total transactions pertaining to each of the following classes of receipts and collections, in order shown:

Army Account of Advances.

Trust Fund Receipts (other than CSRDF).

Civil Service Retirement and Disability Funds.

916.1. Receipts.—The receipts side of the Collections Section contains entries showing the total amount of each type of transaction resulting in an increase of the balance due the Treasurer of the United States from each of the various classes of collections and receipts, as follows:

(1) *Column 1.*—The applicable designations of the various types of collections listed in paragraph 916.

(2) *Column 2.*—The balance due the United States from the previously rendered Account Current. This amount must agree with the balance due the United States shown in column 12 of the previously rendered Account Current.

(3) *Column 4.*—The amount of cash collections during the accounting period.

(4) *Column 5.*—The amount of voucher collections and canceled checks (and adjustments, if any).

(5) *Column 7.*—Total of columns 2, 4, and 5.

916.2. Payments.—The payment side of the Collections Section must contain entries showing the total amount involved in each type of transaction which has resulted in a decrease of the balance due the Treasurer of the United States for any one of the various classes of receipts and collections, as follows:

(1) *Column 9.*—The amount of the collections deposited to the credit of the Treasurer of the United States in connection with Treasury Department Form No. 1 (Certificate of Deposit). Such deposits must be supported by a "Schedule of Deposits, T. D. Form No. 1."

(2) *Column 12.*—The balance, arrived at by deducting the totals of column 9 from the total of column 7, paragraph 916.1.

917. Special Deposit Section.—The Special Deposit Section in the body on the front side of the Account Current contains entries showing the total amounts of receipts and collections which may not properly be applied or disposed of to an appropriation, fund, individual, or agency, at the time they are transmitted to or received by a disbursing officer. These receipts and collections will be retained and accounted for in his Special Deposit Account until proper determination of their status and appropriate disposition of them have been made. The total amount involved in each type of transaction affecting the Special Deposit Account is entered in the Special Deposit Section on the face of the Account Current in the following order:

Class A Pay Reservation Account.

21F-5859—Victory Tax.

Special Deposits—All others.

917.1. Receipts.—The receipts side of the Special Deposit Section will contain entries showing the total amount involved in each type of transaction resulting in an increase of the Special Deposit Account balance for each of the various classes of special deposits as follows:

(1) *Column 1.*—The applicable designations of the various special deposit funds listed in paragraph 917.

(2) *Column 2.*—The balance due the United States from the previously rendered Account Current. This amount must agree with the balance due the United States as shown in column 12 of the previously rendered Account Current.

(3) *Column 4.*—The amount of Special Deposit Funds received as cash during the accounting period.

(4) *Column 5.*—The amount of current voucher collections and canceled checks (and adjustments, if any).

(5) *Column 7.*—The total of columns 2, 4, and 5.

917.2. Payments.—The payments side of the Special Deposits Section will contain entries showing the total amount of each type of transaction resulting in a decrease of the Special Deposit Account balance for each of the various classes of special deposits as follows:

(1) *Column 8.*—The amount of disbursements and refunds made from special deposit funds. This figure must agree with the amount reported disbursed on W. D., F. D. Form No. 52 (Schedule of Disbursement), with its supporting vouchers, Standard Form No. 1034 (for disbursements) and Standard Forms Nos. 1047 and 1049 (for refunds).

(2) *Column 10.*—The amounts transferred from “Special Deposits Section” into any of the various funds appearing under the “Collections Section” for deposit in the Treasury of the United States. These amounts also will be entered on W. D., F. D. Form No. 52 (Schedule of Collections) and included in the totals carried from that schedule to column 5 of the Account Current in the Collections Section. These entries must be supported by Standard Form No. 1046 (Schedule of Transfers—Special Deposits).

(3) *Column 12.*—The balance, arrived at by deducting the total of columns 8 and 10 from column 7 under paragraph 917.1.

918. Certification by disbursing officer.—The certificate at the bottom of the front side of the Account Current must contain—

- (1) Date of Official Bond.
- (2) Other accounts rendered under the same bond within the same period.
- (3) Balance.
- (4) Place.
- (5) Date. (This date must in all cases be the date on which the account is actually forwarded to the Chief of Finance.)
- (6) Signature of disbursing officer.
- (7) Title.

The balances certified and acknowledged by a disbursing officer on his Account Current and in his analysis of it must represent the actual status of his accountability at the close of the period for which the account is rendered.

919. Reverse of Account Current.—The reverse side of the Account Current contains, in addition to a list of inclosures, three major divisions:

- (1) The “Disbursing Cash Account” which contains an account of cash obtained and disbursed, deposited or transferred.
- (2) The “Collection Cash Account” which contains an account of cash collections only (“cash” being interpreted to mean checks, drafts, money orders, and currency).
- (3) An “Analysis of Balance due the United States.” This Analysis of Balance due the United States is the total amount for which the officer is still charged at the close of the accounting period.

920. Disbursing Cash Account.—The Disbursing Cash Account on the Account Current is a recapitulation of every receipt and payment of the disbursing cash as reflected in the disbursing account of the Cash Blotter. The word “cash” includes currency, checks, and drafts. The difference between the amount shown as receipts and the amount shown as payments must be on hand in the office or in the hands of agents.

920

ACCOUNTING FOR PUBLIC FUNDS

[illegible]

920.1. Receipts.—The receipt side of the Disbursing Cash Account must contain entries showing the total amount involved in each type of transaction resulting in an increase of the disbursing cash balance with supporting evidence as follows:

- (1) *Item 1.*—Cash on hand from last account.
- (2) *Item 2.*—Cash in the hands of agents from last account.
- (3) *Item 3.*—Checks exchanged for cash. Supporting evidence: A "Schedule of Checks for Cash" will be prepared showing the date, the number, and the amount of each check, and the symbol number.
- (4) *Item 4.*—Cash transferred from others. Supporting evidence—War Department Form No. 326 (Invoice of Funds Transferred) and a "Schedule of Funds Transferred From Others." (See par. 915.1 (5).)
- (5) *Item 5.*—Total receipts.

920.2. Payments.—The payments side of the Disbursing Cash Account must contain entries showing the total amount involved in each type of transaction which has resulted in a decrease of the disbursing cash balance and supporting evidence as follows:

- (1) *Item 1.*—The total amount of vouchers paid in cash will be entered on one line as "Vouchers Paid in Cash." Supporting evidence: Grand total of the column "Paid in Cash" as shown on W. D., F. D. Form No. 52 (Schedule of Disbursements).
- (2) *Item 2.*—Deposit of surplus cash to the disbursing officers' own "official" credit on Treasury Department Form No. 6599. Supporting evidence: "Schedule of Deposits to Official Credit," showing date, number, and amount of Certificate of Deposit, and disbursing symbol number credited.
- (3) *Item 3.*—Cash transferred to others. Supporting evidence: "Schedule of Transfers to Others," together with W. D., Form No. 327 (Cash Receipt for Funds Transferred), duly signed by the receiving officer. (See par. 915.2 (4).)
- (4) *Item 4.*—Cash in the hands of or in transit to agent at close of accounting period.
Supporting evidence: A "Schedule of Funds in Transit" showing the name and station of the agent officer concerned, the cash balance in his hands and the amount in transit to him, together with properly executed W. D., F. D. Forms Nos. 45 and/or 45B, in support of the entries on the schedule.
- (5) *Item 5.*—The cash balance on hand and in the office safe. Supporting evidence: A certificate provided on the Account Current signed by two disinterested persons, preferably commissioned officers.
- (6) *Item 6.*—Total payments.

921. Collection Cash Account.—The Collection Cash Account is a recapitulation showing the receipt and payment or other disposition made of all cash receipts.

921.1. Receipts.—The receipts side of the Collection Cash Account must contain entries showing the total amount of money involved in each type of transaction which has resulted in an increase of the collection cash balance, with supporting evidence, as follows:

(1) *Item 1.*—Cash Collection Balance (undeposited) from last account.

(2) *Item 2.*—Cash Receipts received during the period shown on W. D., F. D. Form No. 52 (Schedule of Collections).

(3) *Item 3.*—Total receipts.

921.2. Payments.—The payments side of the Collection Cash Account will contain entries showing the total amount involved in each type of transaction which has resulted in a decrease of the collection cash balance with supporting evidence as follows:

(1) *Item 1.*—Cash Receipts deposited to the disbursing officer's own "official" credit on Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account). Supporting evidence: A "Schedule of Deposits to Official Credit," showing date, number, and amount of the Certificate of Deposit, and the disbursing symbol number credited. (See par. 920.2 (2).)

(2) *Item 2.*—Cash Receipts on hand undeposited to official credit at the close of the accounting period.

(3) *Item 3.*—Total payments.

921.3. Use of Cash Receipts for disbursements.—Cash Receipts consisting of coin and currency may be used by disbursing and agent officers for making cash disbursements. The disbursing officer must have a sufficient balance of disbursing "Army Account of Advances" to repay the Cash Receipts so used, and also to make the required deposit of his receipts and collections to his "personal" credit with the Treasurer of the United States. The adjustment between the Disbursing Cash Account and the Collection Cash Account is accomplished by drawing and substituting a check for cash for the exact amount of cash receipts used to make cash disbursements. The check for cash then is desposited to the disbursing officer's "official" credit along with other checks received in payment of indebtedness due the United States.

922. Analysis of balance due the United States.—An analysis of the balance due the United States, including funds in possession of or in transit to agent officers or special disbursing agents of the War Department, should appear on the reverse of each Account Current

in the space provided for it. The net balance in such of the following accounts as may be used by the accountable officer will be shown as of the end of the month (or of any other period at which the account is closed) under the heading "Analysis of Balance due the United States":

- (1) 03.11. Disbursing Officer's Checking Account, Symbol -----
- (2) 03.13. Disbursing Officer's Cash (as per detail in Disbursing Cash Account).
- (3) 03.14. Salary Advances (payments therefor not included in pay rolls for which credit is claimed).
- (4) 03.15. Advances to Travelers (supported by Schedule, Standard Form No. 1089).
- (5) 03.152. Advances to Agent Officers (as per supporting Schedule to the Disbursing Cash Account).
- (6) 03.16. Deferred Pay Rolls held as Cash (payments therefor not included in pay rolls for which credit is claimed).
- (7) 03.17. Collections Undeposited (as per detail in Collection Cash Account).
- (8) 03.18. Deposits in Transit (as per "Schedule of Deposits in Transit"), showing, by groups, for certificates of deposit (T. D. Form No. 6599) (T. D. Form No. 1): the date of deposit, the certificate of deposit serial number, the name of the depositary bank, and the amount.

On the blank lines of this part of the form and on the line designated "Otherwise kept, etc." must be shown any additional items, appropriately identified, constituting a part of the officer's accountable balance. The total of the amounts appearing in the "Analysis of Balance Due United States" should be the same as the total balance due the United States to which the accountable officer certifies on the face of the Account Current.

923. Verification of cash balance.—When a disbursing officer has cash on hand at the close of business on the last day of a period for which an Account Current is rendered, the post, camp, or station commander must designate two disinterested persons (preferably commissioned officers), to witness the counting of it, and to certify on the Account Current to the verification of the cash balance recorded. A person on duty in the office of the accountable disbursing officer is not considered a disinterested person.

924. Inclosures.—Pertinent abstracts and schedules with other papers in evidence of the receipts or payment of funds must be filed and forwarded with the Account Current in support of the various entries on it, with the exception of those schedules and vouchers forwarded

to the appropriate Army Regional Accounting Office. Supporting papers should not be pasted, pinned, or in any way fastened to the Account Current.

SECTION III

SCHEDULE OF DISBURSEMENTS

925. Purpose.—W. D., F. D. Form No. 51 (Schedule of Disbursements) is used for listing, with voucher references and dates, all disbursements of funds made by disbursing officers. On this schedule is shown the disbursing symbol number or fund chargeable with the disbursements. All vouchers on which disbursements are made, whether by check, cash, or voucher collection, including "No Payment" vouchers, are listed on the Schedule of Disbursements. At the close of the accounting period this schedule must show the total expenditures made during the accounting period. These totals must be in direct support of the figures representing total disbursements as shown on the face of the Account Current.

926. Preparation of form heading.—The heading of the Schedule of Disbursements contains blank lines to be filled in by the disbursing officer to show the following information:

- (1) Name and rank of disbursing officer.
- (2) Name and location of disbursing officer's station.
- (3) Station number.
- (4) Period covered by the schedule.
- (5) Disbursing officer's number.
- (6) Sheet number.

926.1. Numbering.—The sheets of the schedule must be numbered starting with number 1, and continuing consecutively for the day or period covered. The sheet number is placed on the line provided for that purpose in the upper right-hand corner of the Schedule.

927. Column headings.—The body of the Schedule of Disbursements is divided into 12 columns used to show the following detailed information concerning each disbursement:

- (1) Voucher number.
- (2) Paid to.
- (3) Paid by check.
- (4) Paid in cash.
- (5) Total amount paid.
- (6) Distribution of "Total Amount Paid" by disbursing symbol number, appropriation, or fund.
- (7) Remarks.

SCHEDULE OF DISBURSEMENTS

ARMY DEPARTMENT, FINANCE DEPARTMENT
FORM 51
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

A-7b-3

ACCOUNT OF Major Walter Cory, F. D. STATION Fort Finance, Ind. STATION NUMBER 1500 PERIOD April 24 to 30, 1943 SHEET NO. 1
NAME Major Walter Cory, F. D. NAME AND LOCATION Fort Finance, Ind. D. O. SYMBOL 210-500
GROUP NO. 1 DATE 1943

VOUCHER NO.	PAID TO	PAID BY CHECK	PAID IN CASH	TOTAL AMOUNT PAID	DISTRIBUTION OF "TOTAL AMOUNT PAID" BY APPROPRIATION (DISBURSING SYMBOL FOR ADVANCE ACCOUNTS)		
					Spec. Dep. All Others	Class 4 C&CS	Victory
5614	P/R Co. F, 24th Inf.	18.00	2,119.86	2,119.86	Disbursements	Disbursements	Disbursements
5615	Civ. P/R Q.M.C.		3,955.80	3,725.50	Disbursements	Disbursements	Disbursements
	Total, This Report—4/30/43	\$ 18.00	\$ 5,175.66	\$ 5,899.79			
	Prior Accumulative Total—4/23/43	19,357.06	8,680.02	20,837.98	95.87	56.25	141.00
	Total to Date—4/30/43	\$19,375.06	\$13,855.68	\$34,737.77	\$95.87	\$56.25	\$141.00

I certify that the vouchers paid by me under Army Account of Advances are properly chargeable to the appropriation shown on the vouchers, and that such payments were authorized under the allotments cited.

Walter Cory
WALTER CORY
Major, Finance Dept.
Disbursing Officer

FIGURE 41.—W. D., F. D. Form No. 51 (Schedule of Disbursements).

928. Column entries.

928.1. Voucher number (column 1).—In this column must appear the disbursing voucher numbers in sequence. Vouchers are numbered consecutively throughout the fiscal year beginning with number 1. Whenever a voucher makes a charge against a Defense Aid Appropriation, the voucher number must bear the alphabetical prefix D. A., and it must be so stated on the voucher and on the Schedule of Disbursements in this column; for example, "D. A.-358290." This prefix must be shown even though a voucher may contain charges against other appropriations as well as against a Defense Aid Appropriation.

928.2. Paid to (column 2).—The name of the individual, organization or firm to whom or which a payment is made must be entered in this column. Standard Form No. 1046 (Schedule of Transfers—Special Deposits), must be posted in this column.

928.3. Paid by check (column 3).—The amounts of checks drawn for disbursing vouchers is indicated in this column.

928.4. Paid in cash (column 4).—The amounts of actual cash payments, as distinguished from check payments, must be indicated in this column for each voucher relating to them.

928.5. Total amount paid (column 5).—The total amount expended on disbursing vouchers, regardless of the method of settlement, must be shown in this column.

929. Distribution of total amount paid.

929.1. General procedure.—The distribution of the total amount paid (shown in column 5) is made in the remaining seven columns on the Schedule of Disbursements. The total amount paid represents funds which are disbursed and refunded from Army Account of Advances and the various subaccounts comprising the Special Deposit Account. Transfers from any of the latter subaccounts in connection with Standard Form No. 1046 (Schedule of Transfers—Special Deposits) also are distributed in separate columns. Separate columns likewise are provided for use in showing all disbursements from each of the subaccounts comprising the Special Deposit Account.

929.2. Disbursing symbol number (column 6).—The accountable officer's disbursing symbol number will be inserted as the heading of the first distribution column in the body of the form. All disbursements under this symbol will be shown under this heading. Detailed entries in column 6 for each appropriation disbursement pertaining to the disbursing symbol number, need not be shown. However when a single voucher is used for both appropriation and special deposit dis-

bursements, detailed entries pertaining to the special deposit fund sub-accounts affected must be shown in other columns under "Distribution" as explained in paragraph 929.3.

Disbursing officers outside the continental limits of the United States who have official checking accounts in limited depositaries, may use the column headed by the disbursing symbol number for distribution of all disbursements which are chargeable to appropriations. If practicable, officers may identify the disbursements pertaining to the limited depositary by an asterisk. If this method is used, the total disbursements pertaining to the limited depositary will be recapitulated on the last sheet of Form No. 51, and this recapitulation will show "Total this Report," "Prior Accumulative Total," and "Total to Date."

929.3. Explanation.—The manner of preparing the various columns (7 to 12) pertaining to the distribution of total amount paid which appears on the Schedule of Disbursements is illustrated in figure 42. An explanation of the entries shown follows:

(1) The sum of \$147.33 in the column headed "210-000" represents an ordinary disbursing voucher paid under "Army Account of Advances" and chargeable to military appropriation and allotment, such as Code number 212/30425 FD 75 P 414-01.

(2) The entry of \$67.94 in the column headed "Special Deposits—All Others, Disbursement," represents the ordinary disbursement from "Special Deposits," such as a refund of a deposit made by a building contractor for blueprints loaned and later returned.

(3) The entry of \$38.11 in the column headed "Special Deposit—All Others, Transfer," represents the transfer of special deposits to regular collections on Standard Form No. 1046, such as the net amount of the receipts derived from the sale of salvage after all expenses of that sale have been met.

(4) The sum of \$75.00 shown in the column headed "Class A Pay Reservation—C & C S, Disbursement," represents a disbursement made on Standard Form No. 1034 used as a cover sheet in conjunction with the Bond Issuance Schedule (T. D. Form No. 1737) for bonds purchased. The sum of \$5.00 in the same column represents a refund to an employee on Standard Form No. 1049, such as the return of an erroneous deduction made from the salary of an individual who had not authorized it.

(5) The sum of \$3.75 entered in the column "Class A Pay Reservation—C & C S, Transfer," represents a Standard Form No. 1046 used to adjust the Class A, C & C S Account. An illustration of this would be a return to the appropriation of an erroneous deduction pertaining to a canceled check.

(6) The sum of \$689.40 appearing in the column headed "Victory Tax, Disbursement," represents a payment to the Collector of Internal Revenue on Standard Form No. 1034. The sum of \$1.90 appearing in the same column represents a refund to an employee on Standard Form No. 1049 (Schedule of Refunds—Special Deposits) for excess Victory Tax Collections.

SCHEDULE OF DISBURSEMENTS									
GROUP NO.	NAME	STATION	NAME AND LOCATION	STATION NUMBER	PERIOD	SHEET NO.	D. O. SYMBOL	19	2-75-3
DISTRIBUTION OF TOTAL AMOUNT PAID - BY APPROPRIATION (DISBURSING SYMBOL FOR ADVANCE ACCOUNTS)									
TOTAL AMOUNT PAID	PAID BY CHECK	PAID IN CASH	210-000	SP. DEPT. - ALL OTHERS	CL. A. PAY RES. - CACS	VICTORY TAX			
\$ 67.94				\$ 67.94	\$ 75.00	\$ 689.40			
75.00						1.90			
3.75					\$ 3.75				
147.33			\$ 147.33	\$ 38.11					
38.11					5.00				
689.40									
1.90									
5.00									
3.50									

FIGURE 42.—Distribution of total amount paid.

(7) The sum of \$3.30 appearing the Remarks column, changed to read "Victory Tax, Transfer," represents a transfer of funds for the purpose of adjustment accomplished on Standard Form No. 1046 (Schedule of Transfers—Special Deposits), such as the return of a Victory Tax collection to the appropriation, due to a canceled check.

930. Daily and accumulated totals.—A Schedule of Disbursement for each day (or period) will show a total for each money column on the last sheet, indicating the date of the report. These totals are termed "Total this Report."

Immediately under these totals will be shown the prior accumulated totals, and under this, the totals to date. Example:

Total this report.....	4/30/43	100. 00
Prior accumulative total.....	4/29/43	3,000. 00
Total to date.....	4/30/43	3,100. 00

The "Totals to Date" shown on the Schedule of Disbursements prepared for the final day of the accounting period will balance with the entries in column 8 (Disbursements), as stated in the Disbursing Section of the Account Current.

931. Certification.—The final sheet of the Schedule of Disbursements submitted at the end of the accounting period must include all totals of items charged to the various appropriations during the entire accounting period as indicated by the prior accumulated totals and totals to date. It must also be certified to by the disbursing officer, over his signature, as follows:

I certify that the vouchers paid by me under Army Account of Advances are properly chargeable to the appropriations shown on the vouchers, and that such payments were authorized under the allotments cited.

932. Distribution.—The Schedule of Disbursements is prepared in duplicate. The original is submitted with supporting vouchers to the appropriate Army Regional Accounting Office. The duplicate is filed with the disbursing officer's retained records.

933. W. D., O. C. F. Form No. 247 (Detailed Statement of Disbursements).—This form will be prepared by the Army Regional Accounting Offices. It contains a record of disbursements indicating the appropriations to be charged, as shown on individual vouchers. This statement also supports the Account Current when the latter is submitted to the General Accounting Office. Copies of the statement will be forwarded to disbursing officers within the United States for their records. Certification will not be required on this form.

SECTION IV

SCHEDULE OF COLLECTIONS

934. Purpose.—W. D., F. D. Form No. 52 (Schedule of Collections) must be used for the listing (with proper references and

dates) of all collections and receipts of public funds received directly by disbursing officers, or received from sales officers and similar officials, showing the distribution of such sums by types of collection. The schedule also will be used to show a distribution of collections and receipts by Appropriation symbol code numbers, General Fund Receipts and Trust Fund symbol code numbers. At the end of the accounting period the schedule must show the total collections and receipts made during the accounting period in support of the figures representing total collections and receipts which appear on the receipts side of the Collection Section of the Account Current.

935. Preparation of form headings.—The headings of the Schedule of Collections contains blank lines to be filled in by the disbursing officer so as to show the following information:

- (1) Name and rank of disbursing officer.
- (2) Name and location of officer's station.
- (3) Station number.
- (4) Period covered by Schedule of Collections.
- (5) Sheet number.
- (6) Voucher number, Disbursing Officer's Collections.
- (7) The disbursing officer's symbol number. This must be entered in the upper right-hand corner of each form, although no blank line is provided for that purpose.

The first sheet of the daily, periodic, or monthly Form No. 52 must be marked No. 1 and the subsequent sheets must be numbered consecutively throughout both sections. The first sheet of Section II will not be numbered "No. 1." It will be numbered as determined by the sequence of the sheets, commencing with Section I. For example, if Section I is composed of three sheets, the first sheet of Section II will be No. 4.

936. Column headings.—The body of the Schedule of Collections is divided into seven columns and five subordinate columns used to show detailed information concerning each collection and receipt under the following headings:

- (1) Date and voucher number.
- (2) Remitter and purpose.
- (3) Allotment service serial number and purpose number.
- (4) Appropriation or fund to be credited.
- (5) Cash collections.
- (6) Total collections.
- (7) Distribution of "Total collections" by type of collection. (This column is broken down into the five subordinate columns.)

937. Column entries.

937.1. Date and voucher number (column 1).—In this column must appear the date upon which each collection was received by the disbursing officer. This date should be shown on a separate line above the lines on which the collections for that date are listed.

(1) In Section I, the word "Cash" or the related disbursing voucher number for voucher collections must be indicated in this column.

(2) In Section II, the number assigned to Collection Vouchers will be shown here.

937.2. Remitter and purpose (column 2).—In this column must appear the names of the original remitters and the purposes for which all collections are made by a disbursing officer, except when transactions are scheduled on the following forms:

(1) Standard Form No. 1046 (Schedule of Transfers—Special Deposits).

(2) Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits).

(3) Standard Form No. 1098 (Schedule of Canceled Checks).

A voucher collection resulting from transfers from Special Deposits will be identified as such in this column, together with the name of the officer who prepared the form. For example, "Captain Thad Eastwood, QMC, Standard Form No. 1046," or if prepared by the disbursing officer, "Colonel E. Z. Smith, F. D., Standard Form No. 1046."

In Section II of Form No. 52, the name of the officer who made the original collection and the form utilized by him to transmit the proceeds of it to the disbursing officer must be indicated; for example, "Captain Thad Eastwood, QMC, Form No. 389." When collections are listed on Standard Form No. 1098 in the case of Canceled Checks, or on Standard Form No. 1070 in the case of Retirement Deductions, a reference to the voucher by form number will be sufficient. In a case of collections pertaining to a stoppage, the date and file number of the stoppage circular must be shown.

When collections are made in the settlement of accounts covering the pay and allowances of deceased or insane enlisted men of the Regular Army the notation should include, in addition to the name of the payee, his serial number, his grade and organization and, in the case of a deceased man, the date of his death.

When entering the proceeds of sale of the effects of deceased persons subject to military control, escaped military prisoners or other individuals whose whereabouts are unknown, such information as will serve to identify the respective items will be noted.

An entry of the cash collection of amounts overpaid must show the voucher number, date of the account, and the name of the disbursing

officer in whose account the overpayment occurred, when such information is available.

When deposits are received in connection with W. D., F. D. No. 10 (Soldiers' Deposits) the disbursing officer should enter the name of the officer who transmitted the deposits, together with the name of the form used; for example: "Capt. James I. Monroe, C. E., Form No. 10."

937.3. Allotment advice number and purpose number (column 3).—The allotment advice number and the purpose number of the appropriation to be credited will be shown in this column; for example, FD 74 P 414-01. The Appropriation symbol code number must not be designated in this column.

937.4. Appropriation or fund to be credited (column 4).—In this column must be shown the General Accounting Office symbol code number of the appropriation or fund to be credited with the collection. When collections are to be credited to emergency relief appropriations, the official project numbers also must be shown in this column.

937.5. Cash collections (column 5).—If a collection is received by cash, check, draft, etc., as opposed to a voucher collection, the amount must be indicated in this column.

937.6. Total collections (column 6).—The total amount of each collection must be listed in this column.

937.7. Sales and reimbursements (column 7).—All appropriation credits other than refunds must be shown in this column. These credits include sales of subsistence, quartermaster stores, ordnance stores, and so forth (see par. 937.3), as well as collections resulting from interbureau and interdepartmental settlements (accomplished on Standard Forms Nos. 1080 and 1080b). Revenues from rentals of defense housing projects must be distributed in this column.

937.8. Refunds (column 8).—Refunds have been defined by executive order as "Amounts recovered which were previously expended in error from an appropriation, such as the recovery of a salary overpayment or of an expenditure made to the incorrect payee." Therefore, all collections resulting from erroneous payments, including canceled checks, will be shown in this column.

937.9. General fund receipts (column 9).—In this column must be listed all sums pertaining to miscellaneous receipts which specifically are termed "General Fund Receipts." Those can be identified by the third digit from the left in the code number which in each instance will be a "6" or a lower number. Examples: 216380, 215215, 214735.

937.10. Trust funds (column 10).—In this column must be listed all miscellaneous receipts which specifically are designated as "Trust Fund Receipts." These are identified by the third digit from the left in the code number which will be a number higher than "6". Examples: 218135.2, 218920, 218930.1.

937.11. Special deposits (column 11).—In this column must appear all collections and receipts which cannot properly be applied or disposed of to an appropriation, fund, individual, or agency when transmitted to or received by a disbursing officer and for which he must retain accountability until proper determination and appropriate disposition is made. This includes money received on account of imposed taxes, telegraph tolls, and so forth.

938. Division of form into sections.—W. D., F. D. Form No. 52 (Schedule of Collections) is divided into Section I and Section II.

939. Section I.

939.1. Use.—This section is used to distribute collections received from all sources other than those covered by forms which are assigned collection voucher numbers. In general, collections made by a disbursing officer, as opposed to sums collected and transmitted to him by sales and similarly authorized officers, are included in this section. Not included in this section are collections representing Civil Service Retirement and Disability Fund Deductions and those resulting from canceled checks.

939.2. Totals.—When all sheets included in Section I have been completed at the close of a daily or other period of submission, all money columns on the last sheet must be totaled. The notation "Total Section I. Coll. Vou. No. -----" must then appear in the column headed "Remitter and Purpose" on the same line with the column totals. Prior accumulative totals and totals to date must not be shown for Section I.

939.3. Assignment of voucher number.—When the monetary columns have been totaled upon completion of Section I, a collection voucher number must be assigned to the line of totals. The collection voucher number assigned to this line should be the one immediately following the last one assigned to vouchers submitted to the Army regional accounting offices in connection with the related Schedule of Collections. When more than one sheet is required for entering collections in Section I, the voucher number assigned to the line of totals also must be shown in the upper right-hand corner of each completed sheet of the section.

940. Section II.

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 52
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

ACCOUNT OF Major Walter Corv, P. D. NAME Major Walter Corv, P. D. STATION Fort Finance, Ind. SECTION I SCHEDULE OF COLLECTIONS DISBURSING SYMBOL NO. 210-500 SHEET NO. 1
VOUCHER NO. 712 PERIOD April 9 to 15 1943
STATION NUMBER 1500

DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT SERIAL NO. AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION			
						CREDIT TO APPROPRIATION SALES & REIMB	REFUNDS	GENERAL FUND RECEIPTS	TRUST FUNDS
April 15 5604	Fast Packing Co.	FD31 H431-03	211275		9.83			9.83	
5605	Capt. Thad Eastwood, QMC, S.F. 1046	Q27 H41-07	212/30425		25.00	25.00			
5607	Suppl. P/R Co. G, 24th Inf.	FD34 H434-02	212/30502				4.92		
			212/30425				8.10		
			211330					.30	.50
			218930.6		14.12		63.60		
Cash	Capt. Bob Ell, QMC, - (Over payment to Mr. Joe Snow-Civ. P/R Vou. No. 5608, April, 1943 Accts. Maj. Walter Corv, F.D.)	Q25512 H41-41	212/30502	63.60	63.60				
	Total, Section I, Coll. Vou. No. 712			\$63.60	\$117.55	\$25.00	\$21.92	\$10.13	\$0.50

FIGURE 43.—W. D., F. D. Form No. 52 (Schedule of Collections, Section I).

940.1. Use.—All proceeds of collections received on appropriate forms from sales and similarly authorized officers will be listed in Section II. In addition, any Standard Forms Nos. 1070 and 1098 which have been used must be listed on this section. All of these forms (except Section II, Form No. 52) must be assigned collection voucher numbers.

940.2. First entry.—The column totals appearing on the last sheet of Section I must be carried to Section II and must appear as the first collection entry on it. This posting of Section I must be identified in the column headed "Remitter and purpose" as "W. D., F. D. Form No. 52, Section I." No effort must be made to show the funds to be credited with the amount shown on this particular line.

940.3. Posting collection vouchers.—It will not be necessary for the disbursing officer to complete all entries upon Section I and to total them before collection vouchers are listed on Section II. Since the totals of Section I are entered upon a single line at the top of Section II, sufficient space may be allowed for this line, and transactions entered on both sections as they occur. It is not necessary for Section I to be completed before a collection-voucher number is assigned to it, since the voucher number can be predetermined. All collections listed on the Schedule of Collections must show the proper code numbers, the allotment service serial and purpose numbers of the appropriation, General Fund Receipts and Trust Fund Receipts, relating to each collection, even though the same information may be indicated on the supporting vouchers.

940.4. Daily and accumulated totals.—Upon completing Section II for each day or period, the last sheet must show a total for each money column on it and also the date of the report. These totals are termed, "Total this Report" and represent the aggregate total of Section I and Section II for the period. Immediately under these totals there must be shown the prior accumulated totals, and under this the totals to date, with appropriate dates. If Form No. 52 covers a period of time less than a full (monthly) accounting period, as will be the case with the majority of disbursing officers, prior accumulative totals and totals to date for each column also must be shown on Section II as follows:

Total this report-----	4/30/43	\$170.00
Prior accumulative total-----	4/29/43	15,454.00
Total to date-----	4/30/43	15,624.00

940.5. Recapitulation of trust funds.—On the last sheet of Section II, for which an additional sheet may be used if necessary, there must be shown a recapitulation by Trust Fund symbol code numbers of the amounts appearing in the column headed "Trust Funds," according to the code numbers appearing in the column "Appropriation or Fund to be Credited." Accumulative daily totals within the month also must be shown for each Trust Fund symbol code number. A grand total for such items then may be made in order to check with the accumulated total for the column "Trust Funds," as follows:

Recapitulation of trust funds

Symbol code No.		218135.2	218930.1	218930.6	Total
Total this report.....	4/30/43	-----	10. 00	5. 00	15. 00
Prior accumulative total..	4/29/43	\$50. 00	100. 00	20. 00	170. 00
Total to date.....	4/30/43	\$50. 00	110. 00	25. 00	185. 00

941. Signature.—W. D., F. D. Form No. 52 (Schedule of Collections), for each daily or intermediately periodic report need not be certified to, but must be signed by the disbursing officer.

942. Distribution.—W. D., F. D. Form No. 52 (Schedule of Collections) must be prepared in triplicate. The disbursing officer must forward the original and duplicate copies to appropriate Army regional accounting office and retain the triplicate copy for his records.

943. Collection vouchers.

943.1. Numbering.—Collection vouchers must be assigned collection voucher numbers starting with No. 1 on July first of each year and must continue consecutively for the year.

943.2. Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits).—On the 15th day of the month and on the final day of the accounting period, Standard Form No. 1070 must be totaled and completed to show the check number, the date, the amount, and the certificate of deposit number used in depositing the funds reported. This form will be assigned a collection voucher number and the number and amounts will be scheduled on Section II of W. D., F. D. Form No. 52.

Under this procedure the total of all retirement collections must be shown on W. D., F. D. Form No. 52, but it need not be entered on the same day the collections are made. It is not necessary that each entry on Standard Form No. 1070 be made on the 15th of the month

or on the final day of the accounting period. Deductions for Civil Service Retirement and Disability Funds may be recorded on the form as they occur throughout the accounting period.

Standard Form No. 1070 may be completed and scheduled on W. D., F. D. Form No. 52 prior to the actual deposit of the sums involved. In order to do this it will be necessary to reserve in advance a check number and a Certificate of Deposit number.

943.3. Standard Form No. 1046 (Schedule of Transfers—Special Deposits).—The collections side of the Standard Form No. 1046 must be accounted for on Section I of W. D., F. D. Form No. 52, just as if it were a collection made in connection with a regular disbursing voucher. The form No. 1046 must be assigned a disbursing voucher number, but must not be assigned a collection voucher number.

943.4. W. D., F. D. Form No. 10 (Soldiers' Deposits).—The disbursing officer must assign a regular collection voucher number to W. D., F. D. Form No. 10 (Soldiers' Deposits) in the upper right-hand corner of all copies of the form received. The total of the Soldiers' Deposits received must be carried to Section II of the Schedule of Collections. In the column headed "Remitter and Purpose," must appear the name of the officer who transmitted the funds, together with the number of the form accompanying the remittance. For example: "Capt. Benjamin C. DeLang, C. E., Form No. 10."

943.5. Standard Form No. 1096 (Schedule of Voucher Deductions).—The amounts of collections of Class A Pay Reservations and Victory Taxes, respectively, must be evidenced on separate Standard Forms No. 1096 (Schedule of Voucher Deductions). At the end of the accounting (monthly) period Standard Form No. 1096, on which have been abstracted all collections of civilian and cash sales of war bonds, must be assigned a collection voucher number. Likewise, Standard Form No. 1096 on which all collections of Victory Taxes have been picked up, must be assigned a separate collection voucher number. The total amounts on each of these forms must be entered on the last sheet of W. D., F. D. Form No. 52 (Schedule of Collections) prepared for the final day of the accounting period under the line captioned "Totals to Date."

944. Detailed statement of collections.—This statement will be prepared by the Army regional accounting offices on W. D., O. C. F. Form No. 248 (Detailed Statement of Collections). It contains a record of collections and indicates the appropriations, general funds and trust funds to be credited as shown on the Schedule of Collections. Copies of the statement will be forwarded to disbursing officers within the United States for their records. Certification will not be required on this form.

SECTION V

MISCELLANEOUS SUPPORTING SCHEDULES

945. Purpose, preparation, and distribution.—Schedules are required to support entries on the Account Current because that form is too limited to show the required detail. The schedules covered in this section must be improvised locally by the disbursing officer. The schedules will be prepared in duplicate except where an additional copy is specified. The original will be forwarded with the Account Current, and the duplicate should be filed with the disbursing officer's retained records. Each schedule must show complete data in detail concerning each transaction. The following information relative to the disbursing officer who prepares the form must appear on each schedule:

- (1) Department.
- (2) Bureau.
- (3) Station.
- (4) Station number.
- (5) Name and title of disbursing officer.
- (6) Title of schedule.
- (7) Accounting period covered.

946. Schedule of Accountable (War) Warrants.—This schedule consists of a list of Treasury Department Forms No. 5254 (Accountable (War) Warrants) issued by the Treasury when that department places funds to the disbursing officers' official credit. One additional copy of this schedule should be prepared and forwarded to the General Accounting Office with and attached to the Statement of Depositary Account and Report of Checks Drawn. Forms No. 5254 are to be retained by the disbursing officer. Each Accountable (War) Warrant should be so entered on the schedule as to identify it under column headings as follows:

- (1) Accountable (War) Warrant number.
- (2) Date of warrant.
- (3) Disbursing officer's symbol number.
- (4) Amount of Accountable (War) Warrant.

947. Schedule of Transfers to Others.—This schedule consists of a list of all transfers to other disbursing officers made by check or by cash. When a transfer is made in cash, W. D., F. D. Form No. 327 (Cash Receipt for Funds Transferred), signed by the officer to whom funds were transferred, must accompany the original schedule.

Each transfer made during the accounting period should be so entered on this schedule as to identify it under column headings as follows:

- (1) Date of transfer.
- (2) Name, title and symbol number of the officer to whom the funds were transferred.
- (3) Amount of cash transferred to others.
- (4) Amount transferred to others by check.
- (5) Check number.
- (6) Certificate of Deposit serial number.
- (7) Symbol number of disbursing officer transferring funds.
- (8) Total amount transferred by check and cash.

948. Schedule of Transfers from Others.—This schedule consists of a list of transfers from other disbursing officers made by check or by cash. One additional copy of the schedule should be prepared and forwarded to the General Accounting Office with and attached to the Statement of Depositary Account and Report of Checks Drawn. The original schedule must be accompanied by W. D., F. D. Form No. 326 (Invoice of Funds Transferred). Each transfer to others made during the accounting period should be so entered on this schedule as to identify it under column headings as follows:

- (1) Date transfer received.
- (2) Name, title, and symbol number of disbursing officer transferring funds.
- (3) Amount of cash transferred.
- (4) Amount transferred by check.
- (5) Certificate of Deposit serial number.
- (6) Disbursing symbol number of officer receiving funds.
- (7) Total amount transferred by check and cash.

949. Schedule of Deposits—Treasury Department Form No. 1.—This schedule consists of a list of funds deposited to the disbursing officer's personal credit on Treasury Department Form No. 1 (Certificate of Deposit) with the Treasurer of the United States. Form No. 1 will not accompany this schedule. Each deposit of funds made during the accounting period should be so entered on this schedule as to identify it under column headings as follows:

- (1) Date of deposit.
- (2) Certificate of deposit, serial number, and suffix designation.
- (3) Amount of deposit.
- (4) Disbursing officer's symbol number.
- (5) Name of depositary.

950. Schedule of Deposits—Treasury Department Form No. 6599.—This schedule consists of a list of sums deposited by a disbursing officer to his own official credit on Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account with the Treasurer of the United States). One additional copy of the schedule should be prepared and forwarded to the General Accounting Office with and attached to the Statement of Depositary Account and Report of Checks Drawn. Form No. 6599 must not accompany this schedule. It is not necessary to use this schedule if deposits to official credit are listed by number, amount, etc., on the reverse of the Account Current. Each deposit made during the accounting period should be so entered on this schedule as to identify it under column headings substantially as follows:

- (1) Date of deposit.
- (2) Certificate of Deposit serial number.
- (3) Amount of deposit.
- (4) Disbursing symbol number credited with deposit.
- (5) Name of depositary.

951. Schedule of Checks for Cash.—This schedule consists of a list of checks drawn or exchanged for cash by a disbursing officer. It is not necessary to prepare this schedule if checks for cash are listed by number, amount, etc., on the reverse of the Account Current. Each check for cash drawn during the accounting period should be so entered on this schedule as to identify it under column headings, as follows:

- (1) Date of check.
- (2) Amount of check.
- (3) Serial number of check.
- (4) Symbol number of check.

952. Schedule of Advances to Agents.—This schedule consists of a list of agent officers, of cash balances in their hands, and of the amounts in transit to each. Properly executed W. D., F. D., Forms Nos. 45 or 45-B must be filed with this original schedule in support of the entries on it. The schedule should be completed to show the required data under column headings substantially as follows:

- (1) Name, rank, and organization of agent.
- (2) Station of agent.
- (3) Classification of agent—A or B.
- (4) Cash balance acknowledged by agent. (Supported by Form No. 45-B.)

- (5) Cash in transit to agent. (Supported by Form No. 45.)
- (6) Total for agent.

953. Schedule of Deposits in Transit.—This schedule consists of a list of those deposits made by a disbursing officer to his official or his personal credit that are in transit to depositaries at the close of the accounting period. One additional copy of this schedule should be prepared and forwarded to the General Accounting Office with and attached to the Statement of Depositary Account and Report of Checks Drawn. Copies of Treasury Department Forms No. 1 and No. 6599 must not be attached to this schedule. Each deposit in transit should be so entered on the schedule to show data sufficient to identify it under column headings as follows:

- (1) Date of deposit.
- (2) Certificate of Deposit serial number.
- (3) Amount of deposit.
- (4) Disbursing symbol number.
- (5) Name of depositary.

SECTION VI

MISCELLANEOUS REPORTS AND ACCOUNTING PAPERS

954. W. D., F. D. Form No. 27 (Recapitulation of Expenditures and Request for Funds).—This is the form on which the disbursing officer makes his request for funds each month. It provides space for recording the amounts expended in the preceding accounting period, the balance on hand at the close of the accounting period, and the amount of replacement desired. This information is the basis on which the Chief of Finance takes action to have an Accountable (War) Warrant issued in the name of the requesting officer.

954.1. Preparation.—In preparing the Recapitulation of Expenditures and Request for Funds, the disbursing symbol number should be stated in the first column. The General Accounting Office code numbers, appropriation titles, and fiscal year designations will appear in the second column, except that "21X0000—Army Account of Advances" only will be entered in the second column where disbursements are made from funds advanced as such. In the third column must be entered the amount expended. The sums listed as expended should not include deposits or transfers to others, and they must be in agreement with the amounts shown as disbursements on the Account Current and on its supporting Schedule of Disbursements. In the fourth column will be shown the balance of disburs-

and duplicate copies of W. D., F. D. Form No. 27 are forwarded without other papers to the Chief of Finance. When the requisition is drawn by the Chief of Finance, the original copy will be returned to the disbursing officer by indorsement with a statement of the action taken. The triplicate copy should be retained by the disbursing officer pending receipt of the original.

954.3. Increasing or decreasing funds.—One W. D., F. D. Form No. 27 should be submitted for each accounting period. When a disbursing officer finds that he does not have sufficient funds for his immediate needs, he should make a request for an increase of them by letter or, in an extreme emergency, by radiogram. When funds to his credit exceed his requirements, he should deposit any excess to the credit of the Treasurer of the United States as an "Unexpended Balance" under "Army Account of Advances." In lieu of such a deposit, the amount of his next request for funds may be reduced.

955. Soldiers' Deposits.—Certain forms and reports which must be made by disbursing officers in connection with the receipt and repayment of Soldiers' Deposits are covered in detail in section IV, chapter 6.

956. W. D., F. D. Form No. 53 (Deposits of Unexpended Balances).—Covered in detail in section III, chapter 7.

957. Report of cost of shipment of funds, fiscal records, and papers.

957.1. Charged to specific activity.—All costs incident to the authorized shipment of funds, finance records, money accounts, and fiscal papers must be charged to funds pertaining to the activity involved. Separate allotments will be made from applicable appropriations to cover War Department, Selective Service, Defense Aid, or other special activities.

957.2. Funds to be charged.—Shipments chargeable to War Department appropriations must be reported under published open allotments for which reports of obligations will not be required. Selective Service, Defense Aid, or other special activities must be charged to allotments made to individual finance officers, from funds pertaining to those activities. It is essential that all shipments of this class of funds, fiscal papers, and money accounts records be charged to these specific allotments, to insure correct distribution of costs. Monthly reports pertaining to these specific allotments will show actual obligations and balances and will be made only on a form improvised locally and set up as follows:

Date -----

Obligation Report for Month of -----

Allotment -----

	Prior report	This period	Total to date
Transportation----- \$	\$	\$	\$
(other than stamps)			
Transportation----- \$	\$	\$	\$

Stamp Account

Value on hand first of month-----	\$
Purchased during month-----	\$
Total-----	\$
Used during month-----	\$
Value on hand end of month-----	\$

Recapitulation

Allotted-----	\$
Obligated-----	\$
Balance of funds allotted-----	\$
Stamps on hand-----	\$
Balance on hand-----	\$

Finance officer

957.3. Prorating.—When shipments of records, accounts, or papers are consolidated, the costs should be prorated, unless the proportionate part chargeable to the War Department or to the funds of some other activity is so small as not to justify a division of costs. In such instances the entire cost must be borne by the activity chargeable with the greater part of the expense.

958. Standard Form No. 1063 (Report of No Transactions).

958.1. When prepared.—Standard Form No. 1063 will be prepared by the disbursing officer in lieu of an Account Current, when no transactions have occurred in his account within the accounting period and when there are no balances for which he is accountable. When a disbursing officer's account is closed with the contemplation of reopening it at a later date, the disbursing officer, after having submitted the closing Account Current, will submit Standard Form No. 1063 for each accounting period until the account is reopened. Upon receipt of orders which relieve the disbursing officer from disbursing duties while in this status, he is authorized to discontinue his bond as an accountable disbursing officer. He then will submit a Standard Form No. 1063 bearing the notation "Final—Disbursing duty will not be resumed."

958.2. Disposition.—Standard Form No. 1063 must be prepared in duplicate. The original should be forwarded to appropriate Army regional accounting office and the duplicate retained by the disbursing officer.

959. Report of reason for delay in forwarding Account Current.—If for any reason a disbursing officer is unable to forward his Account Current within the stipulated period (not later than 10 days after the close of the accounting period), a letter explaining fully the reasons for the delay must accompany the account where submission actually is made.

The following reasons are considered insufficient to establish fully the fact that there was a manifest physical difficulty in dispatching money accounts within the proper time:

- (1) Not aware of necessity for rendering an account.
- (2) Waiting for a warrant.
- (3) Waiting for a subvoucher.
- (4) Overlooked in mailing.
- (5) Changes required in preparation of accounts.
- (6) Attending camp of instruction.
- (7) Correction of account.
- (8) Change of station.
- (9) Correcting pay rolls.
- (10) Held account for a certificate.
- (11) Unacquainted with regulations.
- (12) Oversight.
- (13) Delayed in mail.
- (14) Left post before accounts were closed.
- (15) Package mislaid.
- (16) Unable to complete pay roll in time.

960. Checking account papers forwarded to the General Accounting Office.—On or before the 10th of each month a disbursing officer must forward to the General Account Office, Check Section, Washington, D. C., reports, records, and papers relating to his checking account for the previous month. The documents to be forwarded are described below.

960.1. Statement of Depositary Account and Report of Checks Drawn.—A disbursing officer must prepare a list of all checks drawn by him during the accounting period for submission to the General Accounting Office. This list of checks must be arranged in numerical order and must show the date, the number, the voucher number, the payee, and the amount of each check. In lieu of this list,

960.4. Receipt for checks by General Accounting Office.—One copy of both the letter of transmittal listing the spoiled and voided checks and of Standard Form No. 1098, will be receipted (by rubber stamp) by the General Accounting Office and returned to the disbursing officer concerned. These receipts for checks sent to the General Accounting Office must be filed by the disbursing officer among his papers for presentation to The Inspector General at the time of the next inspection of his accounts.

CHAPTER 10

REFUNDMENTS, ADJUSTMENTS, AND CORRECTIONS

SECTION I

GENERAL

1001. Scope.—The procedures explained in this chapter are intended to cover the action followed by disbursing officers in effectively accomplishing such adjustments, refundments, and corrections as may be necessary to maintain their records and accounts in the manner prescribed by law and regulation. Whenever discrepancies are discovered for which no established adjustment procedure is known to exist, or if there is any doubt as to the method to be followed, the specific case, fully explained, should be referred to the Chief of Finance for advice and detailed instructions.

1002. W. D., O. C. F. Form No. 237 (Notice of Irregularity).

1002.1. Purpose.—This form has been devised for use in advising disbursing officers promptly of errors discovered in their accounts during the administrative examination made by the Army regional accounting offices, and of the action to be taken by disbursing officers in adjusting such errors.

1002.2. Preparation.—Notices of Irregularity are prepared in triplicate. The original and one copy are forwarded directly to the disbursing officer concerned.

1002.3. Action by disbursing officer.—The disbursing officer (or the custodian of his records in cases where the disbursing officer concerned is separated from his accounts) must give prompt and careful attention to making a reply to each Notice of Irregularity. Promptness in replying to these notices will minimize delays in processing accounts through the administrative examination, and appreciably reduce the number of Standard Forms No. 1100 (Notice of Exception and Reply to Exception) issuing from the General Accounting Office when the required information, certificates, advice of action taken, or other data, are obtained. The reply must be prepared on copies of the Notice of Irregularity in the possession of the disbursing officer and distributed as follows: the original (with inclosures, if any) must be forwarded directly to the Army regional accounting office and the duplicate filed with the retained records.

1003. W. D., O. C. F. Form No. 276 (Notice of Discrepancy).—When the Army regional accounting offices find discrepancies in a disbursing officer's account which are due to the improper scheduling of vouchers, the discrepancies will be reported to the officer by issuance of W. D., O. C. F. Form No. 276. The disbursing officer concerned should take steps immediately to accomplish the "action to be taken" indicated on this form. The instructions contained in paragraph 1002 regarding the preparation and disposition of the Notice of Irregularity apply also to the Notice of Discrepancy.

1004. W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment).

1004.1. Purpose.—This form must be used by disbursing officers to request the Army regional accounting offices to adjust previously reported collections and disbursements which cited erroneous Appropriations, Allotments, or Miscellaneous Receipts (General and/or Trust Fund Receipts). No attempt should be made to adjust Special Deposits—All Others, Victory Taxes, or Class A Pay Reservations by means of this form.

1004.2. Classification of errors.—Errors adjustable by W. D., F. D. Form No. 31 are divided into the following three classifications:

(1) *Class I.*—This class includes any adjustment between two or more Appropriations and/or Miscellaneous Receipts (General and/or Trust Fund Receipts). Class I adjustments by W. D., F. D. Form No. 31 are to be effected within or between Military, Emergency Relief, Civilian Conservation Corps, Selective Service System, and Defense Aid Appropriations and/or Miscellaneous Receipts.

(2) *Class II.*—This class includes adjustments of allotments under the same appropriation.

(3) *Class III.*—This class includes adjustments of suffix limitations under the same appropriation, and in connection with official projects, under the same Emergency Relief Appropriation.

1004.3. Assignment of serial numbers.—Beginning with the first W. D., F. D. Form No. 31 prepared in a newly established disbursing office and continuing throughout the fiscal year, disbursing officers must assign serial numbers to Form No. 31. These numbers must appear in the upper right-hand corner of the form. The serial numbers must run consecutively throughout a single fiscal year, beginning with No. 1, and without regard to the type of adjustment executed. Separate W. D., F. D. Forms No. 31 must be prepared for the following types of adjustments and each must be assigned a separate consecutive serial number:

(1) Erroneous disbursements.

- (2) Erroneous collections.
- (3) Each class (I, II, or III) of adjustment.
- (4) Each individual monthly accounting period.

1004.4. Information shown on form.—Care must be exercised to indicate in the heading of the form, the class of adjustment being made, and to show all other necessary information in the spaces provided. Appropriation and fund codes must be in agreement with appropriation and fund titles. When Miscellaneous Receipts (General and/or Trust Fund Receipts) appear on a W. D., F. D. Form No. 31, the fund title and the code number must appear in the "Appropriation" column. The total of the "Reported As" section must balance the total of the section headed "Should Have Been Reported As." If a disbursement is reported in error and cannot be adjusted by means of Form No. 31 (for example, if the voucher reflects an incorrect payee or amount), the Army regional accounting office should be advised as soon as the error is discovered. If the voucher was paid by check, the check must be canceled. If the voucher was paid by cash, the amount of the erroneous payment must be picked up in Section I of W. D., F. D. Form No. 52 (Schedule of Collections), as a cash collection.

1004.5. Submission.—W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment) when prepared, must be made up in the number of copies indicated below for the various types and classes of adjustments. The original and all copies must be signed by the disbursing officer. One copy must be retained by the disbursing officer for file with his retained records. The original and the remaining copies (if any) should be mailed to the Army regional accounting office. If the Form No. 31 is used to adjust collections resulting from payments to civilians, the triplicate copy will not be sent to the Army regional accounting office but will be sent to the certifying officer. W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment), is prepared in—

- (1) *Duplicate*.—When Class II adjustments are to be effected.
- (2) *Triplicate*.—When Class I and Class III adjustments are to be effected.
- (3) *Quadruplicate*.—When Trust Funds (other than Deposits to Soldiers' Home Permanent Fund) are involved in an adjustment. In addition to all other required data the name of each individual concerned and the sum involved in each case must be furnished.
- (4) *Quintuplicate*.—When Civilian Conservation Corps appropriations are involved in an adjustment.

1005. W. D., F. D. Form No. 32 (Advice of Corrections).

1005.1. Purpose.—Differences disclosed by the regional accounting offices during the reconciliation and verification of disbursing accounts (including deductions involved), will be reported on this form if the differences indicate the necessity for adjustments in appropriations stated, or in allotment serial or purpose numbers quoted. The necessity for the use of W. D., F. D. Form No. 32 may be reduced to a minimum through careful supervision of the preparation of vouchers by disbursing officers. The appropriation, allotment, and purpose numbers shown on vouchers should be in agreement with those stated on the procuring instruments and the travel orders to which they relate.

1005.2. Action by Regional Offices.—The Army regional accounting offices will prepare and forward a separate W. D., F. D. Form No. 32 pertaining to each incorrect voucher. Each form will be prepared in quintuplicate. The original and two copies will be sent to the disbursing officer and two copies will be retained by the regional accounting office.

1005.3. Action by disbursing officer.—The disbursing officer must forward the original and one copy of the Advice of Corrections to the certifying or procuring officer for immediate action. Upon receipt of the original copy in proper form from the certifying or procuring officer, with a statement of his concurrence or nonconcurrence, the disbursing officer must make the necessary notation on his file copy and forward the original by indorsement to the Army regional accounting office.

1006. Lost or stolen funds.

1006.1. Request for action by board of officers.—An accountable disbursing officer, immediately upon the discovery of a loss or theft of public funds for which he is accountable, must request the commanding officer where he is stationed to appoint a board of officers to investigate the loss. He must also notify the Chief of Finance of loss and all available details.

1006.2. Loss to be reported on Account Current.—In case of the loss or theft of public funds pertaining to the accountability of a disbursing officer, the amount involved will be accounted for as "Balance Due United States." It will be reported on the reverse side of the Account Current as a separate item on one of the blank lines in the "Analysis of Balance Due United States," as "Shortage in Cash Account Due to Loss or Theft of Public Funds," or by other suitable explanation. Likewise, the same amount will be reported on one of the blank lines on the Payments side of the appropriate

Cash (Disbursing or Collection) Account on the reverse of the Account Current.

The unrecovered amount of such shortages must be included and reported on all succeeding Accounts Current until the disbursing officer's final account is rendered when ceasing to disburse, or when his account is closed in preparation for the issuance of a new bond. The final account in either case must show a balance due the United States equal to the amount of the recovered funds. This balance must be reflected on the face of the Account Current opposite the classification or classifications represented by the lost funds, as well as on the Payments side of the Cash Account (03.13) or the Collection Account (03.17) as shortages.

1006.3. Disposition of amounts recovered.—Amounts recovered must be deposited in the Treasury of the United States on Treasury Department Form No. 1 (Certificate of Deposit) to the credit of the proper account as a return of Unexpended Balances or as a deposit of collections. Since Special Deposit Funds are not deposited in the Treasury, specific instructions from the Chief of Finance must be requested on the method of accounting for them if any of the recovered funds are of that classification.

When the account of a disbursing officer, under the specific bond under which the loss occurred, has been closed, and the officer continues to function as a disbursing officer under a new bond, any lost or stolen funds which are recovered must not be taken up by the disbursing officer in his current accounts. In lieu of this action, the disbursing officer must render a separate Account Current, supplemental to the Final Account Current under the old bond, showing merely the disposition of the recovered funds.

Should the lost or stolen funds be recovered by a disbursing officer other than the one whose accounts were affected by the loss, the officer recovering them must take them up in his accounts and report funds on his current W. D., F. D. Form No. 52 (Schedule of Collections), including the complete details of their recovery. He then should deposit the funds by use of Treasury Department Form No. 1 (Certificate of Deposit). In order that the disbursing officer who is accountable for the lost or stolen funds may be credited at an early date with the amount recovered, a prompt report must be made by a separate communication to the Chief of Finance of the recovery, together with a request for instructions as to the account to be credited or the disposition to be made of the funds, if these facts are unknown.

1007. Collections made from civilian employees.

1007.1. Separate ledger accounts.—Every disbursing officer must maintain subsidiary ledger accounts for each certifying officer who certifies civilian pay rolls under each of the following headings:

21F-5859—Special Deposits, Victory Tax.

Class A Pay Reservation Account.

Civil Service Retirement and Disability Fund.

1007.2. Responsibility of disbursing officer.—Collections to these subsidiary ledger accounts will be the result of voucher collections certified to the disbursing officer by the certifying officer. Disbursements (payments and refunds) and adjustments from the two Special Deposit Accounts, that is, Class A Pay Reservation and Victory Tax, affecting any of the subsidiary accounts held in the name of the certifying officer, must be certified to the disbursing officer by the former. Therefore, the disbursing officer must ascertain that there is a sufficient balance held under the name of the particular certifying officer before he reduces that officer's balance on the subsidiary ledger either by disbursement or adjustment. It is of the utmost importance that a disbursing officer maintain his subsidiary ledger accounts with complete accuracy so that if there is a discrepancy between the records of the disbursing officer and the records of the certifying officer concerned, the disbursing officer will be in a position to prove his balances.

SECTION II

COLLECTIONS AND DEDUCTIONS

1008. Miscellaneous Receipts (General and/or Trust Fund Receipts).—When moneys have been improperly collected by a disbursing officer and have been deposited in the Treasury of the United States as Miscellaneous Receipts (General and/or Trust Fund Receipts), the sum so deposited cannot thereafter be refunded by the disbursing officer concerned, out of other moneys collected but not covered into the Treasury.

1008.1. Claims for refund.—When an amount has been improperly collected and deposited in the Treasury of the United States as Miscellaneous Receipts (General and/or Trust Fund Receipts), a claim for refundment must be forwarded to the General Accounting Office, Claims Division, through the Chief of Finance. Such a claim must contain a citation to the voucher or account upon which the improper collection is made.

1008.2. Adjustments.—When an erroneous collection has been made which involves adjustments within or between an appropriation

and Miscellaneous Receipts, as distinguished from cases of refundment of the amount involved to an individual, such adjustments may be made by executing W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment). No attempt may be made to adjust an erroneous collection credited to Miscellaneous Receipts if the adjustment is for the purpose of making a refund.

1009. Government insurance premiums.—Charges for insurance premiums appearing on vouchers or pay rolls must be dropped from the total amount due the payee, and not be carried to Collections except as otherwise directed by the Chief of Finance. Insurance premiums paid in cash must be paid directly to the Veterans' Administration by the individuals concerned. Disbursing officers are not authorized to receive and deposit cash payments for insurance premiums.

1009.1. Overdeductions.—Overdeductions for insurance made on vouchers may be refunded by the Veterans' Administration only. They therefore should not appear as notations on subsequent vouchers.

1009.2. Underdeductions.—Underdeductions may be collected in connection with vouchers (except upon Final Statements) only when the vouchers are accompanied by two copies of an authorizing statement from the Veterans' Administration. In a case of the discharge of an enlisted man, collection of any under-deductions should be made on his Final Statement without such information as a protection of the interests of the certifying officer responsible for the original error.

1010. Adjustment of erroneous voucher collections.—When a short payment has been made to a payee as a result of an erroneous voucher collection made from an amount due him and charged to the appropriation "Finance Service, Army," the amount of the erroneous collection involved may be repaid the payee on a disbursing voucher.

The voucher should be prepared charging the same allotment serial and purpose number of the appropriation "Finance Service, Army" from which the amount originally collected was disbursed. The amount of the erroneous voucher collection will be returned to the identical allotment serial and purpose number of the appropriation through the use of a properly accomplished W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment). These instructions apply even though Miscellaneous Receipts (General Fund Receipts and/or Trust Funds) have been credited with a disbursement made from Finance Service, Army.

1011. Uncollected and lost checks.

1011.1. Uncollected checks.—If for any reason any check for which a Certificate of Deposit has been issued, is not paid by the bank on which it was drawn, the check in question, if recovered by a Federal Reserve Bank, must be returned to the depositor immediately, accompanied by Treasury Department Form No. 5504 (Debit Voucher). The disbursing officer must give a receipt for this check immediately, on the reverse of Form No. 5504, showing date, number, and the amount of each Certificate of Deposit in which the amount of the unpaid check was included. In case an unpaid check is not recovered by a Federal Reserve Bank, the bank which does recover it should notify the depositor immediately. Upon request of the bank, the depositor must give a receipt for the check on Form No. 5504, making a notation of the circumstances on the reverse of the form and indicating the reason why the check itself was not returned.

1011.2. Lost checks.—If any check, for which a Certificate of Deposit has been given, is reported lost after having been deposited, the Federal Reserve Bank will notify the depositor. The depositor will request the drawer to stop payment on it and forward a duplicate check. The depositor will give to the Federal Reserve Bank a statement on the reverse of Treasury Department Form No. 5504 (Debit Voucher), appropriately changed for the purpose. This statement must show the date, the number and the amount of each certificate of deposit in which the amount of the lost check was included, the class of the deposit, and the fact that he has requested the drawer of the check to stop payment.

1011.3. Adjustment.—Upon receipt of the Treasury Department Form No. 5504 from the depository, the disbursing officer should decrease his Check Register Balance and simultaneously increase his Cash Blotter balance by the amount of the lost or returned check. This may be accomplished by voiding or modifying the original entries pertaining to the deposit. The disbursing officer should take action to insure that the drawer of the check makes payment for the bad or lost check. The amount of the bad or lost check may be held in the disbursing officer's accounts as Disbursing Cash until payment is effected from the drawer. By holding the amount as Disbursing Cash, the disbursing officer may make a full deposit of all receipts and collections to his personal credit. When the disbursing officer is satisfied that the amount of the bad or lost check will not be made good, he should refer the case to the Chief of Finance for instructions. He should give complete details and state that the amount has been deposited to his personal credit and that he is holding the lost or bad check in his accounts as Disbursing Cash, if such is the case. The

Chief of Finance will issue specific and detailed instructions which will enable the disbursing officer to clear bad or lost checks from his accounts.

1012. Erroneous collection of amount payable by check.—When collections on account of exchanges, privately-owned laundries, or company funds are erroneously carried to a daily Schedule of Collections, the erroneously credited amount of such appropriation or fund will be deducted from a subsequent schedule within the accounting period. A check for the proper amount due must be drawn and turned over to the exchange, the privately-owned laundry, or the company fund affected. The explanation, the number, the date, etc., of each check thus delivered will be noted on the schedule upon which it is recorded. It should be borne in mind that adjustments of this nature can be made only when the sums involved have not been deposited to the disbursing officer's personal credit with the Treasurer of the United States. When the adjustment cannot be made from the allotment originally overcredited (such being the case when no such allotment is picked up again on the daily Schedule of Collections) such account will not be paid but will be referred to the Chief of Finance for necessary action.

1013. Erroneous W. D., Q. M. C. Form No. 389 (Report of Sales).—When a sales officer has submitted a W. D., Q. M. C. Form No. 389 (Report of Sales) upon which an error appears in the recapitulation section, and this error has been taken into a disbursing officer's account, the error will not be adjusted by the submission of a corrected copy of Form No. 389. In lieu thereof, the disbursing officer concerned should prepare and submit a W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment). If the original error did not affect the recapitulation section a corrected copy of Form No. 389 may be submitted. In this event Form No. 31 will not be required.

1014. Adjustment of undetermined or consolidated sales.—Whenever a sales officer submits to the disbursing officer a W. D., Q. M. C. Form No. 389, upon which all or a portion of the collections are "Sales Undetermined" or "Consolidated," the undetermined portions of the collections must be designated "Special Deposits," in the recapitulation section (see the lower left-hand corner of Form No. 389). A disbursing officer, in listing these amounts on Section II of W. D., F. D. Form No. 52, must distribute all undetermined amounts in the column captioned "Special Deposits." When a determination is made by a sales officer as to the appropriations or funds to be credited, the sales officer will prepare a Standard Form No. 1046 (Schedule of Transfers—Special Deposits), and submit it to the disbursing officer.

The disbursing officer must process Form No. 1046 in the regular manner even though the credit to Special Deposits and the transfer from Special Deposits occur during the same accounting period. The Special Deposits Fund must not be adjusted on W. D., F. D. Form No. 52 by making minus entries in the column captioned "Special Deposits." It should be noted that this procedure anticipates the fact that the funds involved in "Undetermined Sales" will appear twice on Form No. 52, initially as cash collections relating to Special Deposits, and subsequently (as a result of the use of Standard Form No. 1046) as voucher collections credited to appropriations or funds. This action is entirely proper and is not an erroneous inflation of the column headed "Total Collections." The reduction of the Special Deposits Fund is achieved by the processing of Standard Form No. 1046 like any other disbursement voucher.

A disbursing officer should take particular care not only to prevent duplicate deposits to appropriations or funds as a result of "Undetermined Sales" transactions, but he must also avoid charging himself twice with the same initial collection.

1015. Civil Service Retirement and Disability Fund.—An error that occurs in making collections of Retirement Deductions from the pay of civilian employees may be adjusted in various ways by a disbursing officer in the accounts in which the error occurred. When a civilian employee no longer can be paid by the same disbursing officer because of transfer, death, resignation, or retirement, the facts will be reported immediately to the Claims Division, General Accounting Office, for adjustment of the appropriation involved and of the Retirement Fund.

1015.1. Adjustment on W. D., F. D. Form No. 31 (Appropriation and Allotment Adjustment).—One method of returning retirement deductions to the appropriation and allotment charged is by the use of a W. D., F. D. No. 31. This form should be prepared in the manner explained in paragraph 1004. For example, the Form No. 31, reporting erroneous receipts, will show the collections credited to Civil Service Retirement in the "Reported As" section, and in the "Should Have Been Reported As" section the same amount will be stated as pertaining to the appropriation and allotment originally charged by the pay roll.

1015.2. Adjustment on Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credits).—The adjustment between the appropriation and Retirement Fund may be accomplished by the disbursing officer on Standard Form No. 1070.

SECTION III

SPECIAL DEPOSIT ACCOUNT

1016. Refunds from proceeds of sales.—All cases involving a refund to a purchaser from special deposit funds, whether or not the case involves a physical shortage in delivery, will be passed upon by a local board of sales control or by a surveying officer, who will make appropriate recommendations as prescribed in AR 35-820.

1017. Surplus war supplies.

1017.1. Action when sale completed.—A disbursing officer accountable in his Special Deposit Account for proceeds of sales of surplus war supplies will ascertain promptly from the selling officer as to when the sales to which the proceeds pertain have been consummated and the transaction closed. Upon receipt of advice to that effect, the net proceeds of all completed transactions will be transferred to the credit of the appropriate General Fund Receipt, using Standard Form No. 1046 (Schedule of Transfers—Special Deposits).

1017.2. Partial transfer.—In case notice of consummation of a particular sale and of the final closing of the transaction is not received from the selling officer within 15 days from the date of receipt of the proceeds, the selling officer should be requested by the disbursing officer to state what portion of the proceeds it will be necessary for him to retain in his Special Deposit Account beyond that time to enable him to meet the authorized expenses of the sale, and to make proper refunds. Immediate steps must then be taken to make a partial deposit of the proceeds of each particular sale in an amount over and above what the selling officer estimated would be necessary to retain in the Special Deposit Account for making refundments and for meeting expenses of the sale.

1017.3. Refunds subject to decision of Comptroller General.—Disbursing officers are not authorized to make any refund in connection with the sale and delivery of surplus war supplies without first submitting the matter to the Comptroller General for decision.

1018. Shortage or unserviceability of property sold.—Refunds to purchasers from the proceeds of sales, on account of shortage, spoilage, unserviceability, etc., of property sold, may be made by the disbursing officer from his Special Deposit Account. Such a refund should be entered on a voucher bearing a certificate, worded as follows, and signed by the officer authorizing the refunds: "I certify that the supplies for which refund is claimed hereon are included in the sales project described in Sales List No. --- dated -----,

and no other." Prior to the time refundment is made, the officer authorizing the refund must furnish the disbursing officer with duplicate receiving reports showing that the property shortage has been taken up on the property account of the shipping officer. Otherwise there must be an approved Report of Survey, or the report of a board of officers, relieving all concerned or otherwise fixing responsibility for the loss, damage, or destruction of the property involved. When a refund has been made, one copy of the Receiving Report must be certified and forwarded to the disbursing officer of the proper department or service command, in the manner required for Receiving Reports covering purchases of supplies. Copies of Reports of Survey, or reports of the board, will be filed with the disbursing officer's retained accounts.

1019. Expenses of sale.

1019.1. Payment.—When properly approved vouchers covering claims for the expenses of a sale are presented to a disbursing officer by the officer representing the arm, service, or bureau making the sale, the disbursing officer will make payment.

1019.2. Funds used.—Payment of the expenses of sales and authorized refunds to purchasers of surplus property from the Government may be made from Special Deposit Funds accruing from sales of any surplus property embraced within the same general lot at a given place, or from same general class of property as the specific sale involving the refund or expense.

The above paragraph is not to be construed as stating that the proceeds of any sales project taken as a whole are available for making refunds to purchasers under a different sales project. For instance, a sales project might cover one or more classes of surplus supplies such as tomatoes, fresh beef (frozen), etc., stored at one place or at several places; or it might cover all classes of material stored at one or more places. Individual sales might be made under such a project at different times extending over a period of a year or more and all might be regarded as one sale. The fact to be determined is the project under which the individual sale was made. This fact must be determined because the proceeds of an individual sale made under one project cannot be used to pay expenses or make refunds for an individual sale under another project.

In certain cases proceeds from a sale of surplus property are not available in sufficient time to permit prompt payment of expenses. In such cases, accrued unobligated funds derived from the sale of surplus property which is carried in Special Deposit Funds may be drawn on to meet expenses incidental to the sale of the same class of

material. Replacement of amounts thus diverted must be made promptly upon receipt of funds from sales involved. All vouchers under this category must carry identification of the particular sale.

Refunds to purchasers of surplus property to cover damages for breach of warranty by the Government may be paid by a disbursing officer from Special Deposits Funds derived from sales of other supplies of the same general character. However, in the absence of such funds, a claim for refund would have to be reported by the proper administrative department to Congress for an appropriation inasmuch as such a claim is not subject to adjudication by, and payment on certificate of, the General Accounting Office.

1020. Vouchers for disbursements and refunds.—The forms authorized for use in making disbursements from a Disbursing Account will be used in making disbursements from the Special Deposits Account. In general, Standard Form No. 1049 (Public Voucher For Refunds) will be used in making refunds of Special Deposits Funds. However, refundments from funds derived from the sale of surplus war supplies will be made on a properly certified Standard Form 1034 (Public Voucher For Purchases, and Services Other Than Personal). The form must show information enabling the General Accounting Office to connect the refundment with the sale to which the refundment relates. Refundments, which usually represent overcollections or cancellation of sale or order, must always be made directly to the person or persons from whom the funds originally were received, or to their legal representatives. These forms, covering disbursements and refunds, with their supporting papers must be filed as vouchers to the Schedule of Disbursements. Vouchers within the scope of the Regular and Special Deposit Account must be numbered consecutively in a single series beginning with number one on July 1 of each year and posted accordingly to the Schedule of Disbursements.

1021. Standard Form No. 1046 (Schedule of Transfers—Special Deposits).

1021.1. Purpose.—This form is used as a voucher transferring amounts from the Special Deposit Account to the Collection Account, for deposit to the credit of an Appropriation or to Miscellaneous Receipts.

1021.2. Preparation.—Standard Form No. 1046 must contain, over the signature of the officer authorizing the transfer, a detailed description of the funds being transferred to the Collection Account, as follows:

- (1) Date received.
- (2) Name of the remitter.

(3) Description of the purpose for which the collections were received.

(4) Amount to be transferred to the regular account.

(5) Fund to be credited (symbol and title in full).

A disbursing officer must process Standard Form No. 1046 in the regular manner even though the initial credit to Special Deposits and the transfer from Special Deposits occur during the same accounting period.

1021.3. Posting to Schedule of Disbursements.—Standard Form No. 1046 is assigned a disbursing-voucher number and posted to the W. D., F. D. Form 51 (Schedule of Disbursements), charging the disbursement to the applicable fund in the Special Deposit Account.

1021.4. Posting to Schedule of Collections.—Standard Form No. 1046 is posted directly to Section I of W. D., F. D. Form No. 52 (Schedule of Collections) taking up the amount transferred as a voucher collection in the same way as any other disbursing voucher containing voucher collections. This procedure anticipates that the funds involved appear twice on Form No. 52, initially as a collection pertaining to Special Deposits, and subsequently as voucher collections on Standard Form No. 1046 creditable to an appropriation or a fund. This action is entirely proper and is not an erroneous inflation of the Schedule of Collections.

1021.5. Posting to Account Current.—The total amount of transfers completed during an accounting period is entered on the Payments side of the face of the Account Current in column (10), headed "Adjustments," and on the proper line in the Special Deposit Section. The same amount likewise must be entered on the "Receipts" side of the face of the Account Current in column (5), entitled "Adjustments (Voucher Collections)," and on the proper line in the Collections Section.

1022. Collections from civilian employees.

1022.1. The disbursing officer must notify the certifying officer of all canceled checks and other salary refunds pertaining to civilians, stating individual names and amounts. When adjustments are necessary due to canceled checks, refunds, and so forth, the certifying officer will prepare the Pay Roll Adjustment Schedule showing the list of names and related amounts. Five copies of this form should be submitted to the disbursing officer. One copy will be returned to the certifying officer indicating the action taken. One copy will be retained by the disbursing officer. The remaining three copies will be disposed of by attaching one copy to each of the separate forms

REFUNDMENTS, ADJUSTMENTS AND CORRECTIONS 1022.2

(Standard Forms 1096 and 1070) on which adjustment of the following funds is made:

- (1) 21F 5859—Special Deposits, Victory Tax.
- (2) Class A Pay Reservation Account.
- (3) Contributions, Civil Service Retirement and Disability Fund.

1022.2. Upon receipt of the above-mentioned schedule, properly certified, bearing a full explanation of the necessity for adjustment of the funds involved and the appropriation and allotment to be credited, a disbursing officer must execute the adjustment in the following manner:

(1) The disbursing officer must list on Standard Form No. 1096 (or 1070) the current deductions in the regular manner.

(2) At the close of the accounting period, he must total the deductions and from this figure, subtract the subtotal of the schedule of names and amounts certified to him by the certifying officer.

(3) The resulting net total of collections will be the accumulation to a Special Deposit subaccount (or Retirement Fund).

(4) The amount by which the original collections were reduced must then be picked up on W. D., F. D. Form No. 52 (Schedule of Collections) as a collection which may be credited to the appropriation and allotment cited in the schedule.

1022.3. An example of the method of preparing the form is shown below. For the sake of convenience the illustration is based upon Standard Form No. 1070 (Schedule of Retirement and Disability Fund Credit) only. It is equally applicable to Standard Form No. 1096 (Schedule of Voucher Deductions) for Victory Tax and Class A Pay Reservations.

D. O. Vou. No.	Amount of Deduction	D. O. Vou. No.	Amount of Deduction
1049-----	\$5. 00	1734-----	5. 00
1213-----	5. 00	1896-----	5. 00
1347-----	5. 00		
1418-----	5. 00	Total_	\$35. 00
1695-----	5. 00		

Less: Deductions for adjustments as noted below:

<i>Payroll Adjustment Schedule No. Attached</i>	<i>Appropriation or fund</i>	<i>Allotment No.</i>	<i>Purpose</i>	<i>Amount</i>	
26	212/30905	Eng. 31064	710-01	\$5. 00	
Total deductions-----				\$5. 00	— 5. 00
Net amount of deposit-----					\$30. 00

In a transaction like the one illustrated, the net amount of \$30.00 would be credited to the Retirement Fund and \$5.00 would be carried to to W. D., F. D. Form No. 52 as an increase to the appropriation and allotment. This type of adjustment cannot be made if the total of the schedule of names and amounts is greater than the total deductions. In the example cited, if the minus entry had been greater than \$35.00, the adjustment could not have been accomplished on Standard Form No. 1070.

1022.4. If a voucher collection from a civilian employee increased a disbursing officer's Class A Pay Reservation subaccount or his Victory Tax subaccount, then the collections would be held in the officer's official checking account as a part of his Special Deposits. The erroneous collection can be adjusted expeditiously by the use of a Standard Form No. 1046, prepared to credit the proper appropriation and allotment.

1022.5. There is another type of salary refund. As an example, assume that Mr. Smith has authorized a war bond deduction of \$10.00 per semimonthly pay period. For the period from January 1 to January 15 he actually earned \$80.00, but through error the certifying officer computed his earnings at \$90.00. With no other factors involved, the appropriation would be charged \$90.00, the sum of \$10.00 having been withheld for war bonds, \$4.50 having been deducted for Retirement and \$3.20 deducted for Victory Tax. Mr. Smith would receive a check for \$72.30.

If Mr. Smith had been paid the correct amount, \$80.00 would have been charged to the appropriation, the sum of \$10.00 would have been withheld for war bonds, \$4.00 would have been deducted for Retirement, and \$2.40 would have been deducted for Victory Tax. Mr. Smith would have received a check for \$63.60. Assuming further that Mr. Smith cashed the check for \$72.30 he would be required to refund \$8.70, and the disbursing officer would pick that sum up as a cash refund to the appropriation. It is evident that the appropriation has been insufficiently reimbursed by \$1.30, even though Mr. Smith returned the correct sum. In such a case it would be necessary to reduce the Retirement Fund by \$0.50 and the tax fund by \$0.80 and to increase the appropriation by the total of these reductions. This could be accomplished by use of W. D., F. D. Form No. 31 reporting erroneous collections for Retirement, and a Standard Form 1046 reporting similarly for Victory Tax, or by reducing entries on Standard Form No. 1070 and Standard Form No. 1096 (Victory Tax).

CHAPTER 11

INSPECTION OF MONEY ACCOUNTS

1101. Inspection.—Existing regulations provide that the accounts of disbursing officers will be inspected twice annually at irregular intervals by the Inspector General's Department. No advance notice will be given of the time inspections are to take place. The accountability of disbursing officers will be established by the inspectors at date of inspection. The inspectors will inquire whether disbursing officers have complied with the law and regulations in the conduct of their business, the operation of their finance offices, the keeping of their records, the making of deposits, and the issuing of checks. Any irregularities disclosed will be subjected to thorough investigation.

1102. Form to be used.—Upon inspection of an account by the Inspector General, the disbursing officer will prepare and sign in triplicate a W. D., I. G. D. Form No. 3 (Statement of Money Accountability). This form also will be prepared when a disbursing officer's accounts are closed.

1103. Statement furnished The Inspector General.—The disbursing officer will enter the following data on W. D., I. G. D. Form No. 3 and submit it to the inspector:

(1) Balance due the United States at end of the calendar month preceding the date of inspection, subsequent receipts and disbursements to and including the close of the day preceding the date the inspection is started, and the resulting balance due the United States.

(2) Statement of the distribution of funds as of the close of the day preceding the date the inspection is commenced.

The inspection report will be submitted to the commander under whose jurisdiction the inspection was made. The latter will furnish to the disbursing officer concerned, a statement of notations of infractions of law or regulations which were observed by the inspector. That statement and the reply of the disbursing officer, together with the inspection report (W. D., I. G. D. Form No. 3 only) will then be transmitted to The Inspector General through military channels, with such comment and recommendations as the various commanders indorsing the papers may deem appropriate.

1104. Face of Form.—The face of W. D., I. G. D. Form No. 3 provides spaces for the entry of the balance due the United States

at the end of the calendar month preceding the date of inspection, the subsequent receipts and disbursements to and including the close of the day preceding the date the inspection is commenced, and the resulting balance due the United States. This summary of the disbursing officer's accounts for the current month is secured by adding subsequent receipts of every kind and character to the balance due the United States at the end of the preceding calendar month, and by subtracting subsequent payments of every kind and character from this total. The resulting figure represents the balance due the United States at the date of inspection. The form contains lines for the entry of receipts and payments in detail according to the type of the transaction and the nature of the fund involved, and is not unlike the arrangement on the face of the Account Current.

1105. Modification of form.—The I. G. D. Form No. 3 approved March 5, 1943 must be modified to a certain extent by the disbursing officer. The wording of certain printed lines appearing on the face of the form beneath the heading "Receipts" is in error. Five lines are to be modified by changing the wording to conform with the following:

Receipts:

Treasury warrants.....

Transfers from officers:

By check.....

By cash.....

Cash collections:

Army account of advances.....

Trust funds.....

Special deposits.....

Voucher collections and canceled checks:

Army account of advances.....

Trust funds.....

Civil Service retirement and disability.....

Special deposits.....

1106. Reverse of form.—The reverse of W. D., I. G. D. Form No. 3 provides printed and blank lines, for use by the disbursing officer, to show the distribution of funds at the close of the day preceding the date on which the inspection began. This showing is secured by adding to the balance appearing on the last depositary statement (Treasury Statement) received by the disbursing officer, all deposits made by him to his official credit since the date of that statement.

From the resultant figure must be subtracted the total of the disbursing officer's outstanding checks. The figure thus obtained (amount on deposit), plus his cash on hand and the cash in the hands of his agents, must equal the balance due the United States as shown on the face of Form No. 3.

1107. Canceled checks.—The disbursing officer must exercise care in filling out the "Distribution of Funds at Date of Inspection" to avoid including the amounts of canceled checks in the total of outstanding checks. Likewise, care must be taken not to treat canceled checks as deposits, or the balance due the United States (Total Balance on Deposit and on Hand) will be in error by the amount of the faulty entry.

1108. Money and checks unaccounted for.—Inspectors are instructed to ascertain the number of check books in the possession of a disbursing officer at the time of an inspection and also to examine the books to determine whether any checks are missing. The inspectors also examine all office safes to see if they contain any checks, check books, or money which have not been accounted for.

1109. Action to close disbursing account.—If a disbursing officer ceases to act as such, or for any reason closes his accounts, he must prepare a closing statement of his money accounts covering the period from the end of the last preceding calendar month to, and including, the date of the closing of his accounts. This statement must be accomplished on W. D., I. G. D. Form No. 3 and forwarded by his commanding officer, or by himself if there is no commanding officer at his station, directly to the office to which the responsibility for inspection of his accounts has been assigned.

1110. Disposition of form.—The original and one duplicate copy of W. D., I. G. D. Form No. 3 must be given to the inspector. The triplicate must be retained by the disbursing officer.

CHAPTER 12

CLOSING A DISBURSING ACCOUNT

1201. Funds transferred upon relief.—When a disbursing officer for any reason ceases to act as such, he must turn over to his successor the public money pertaining to the office or service from which he is relieved or deposit all his unexpended balances with the Treasurer of the United States. When a disbursing officer transfers funds to his successor, the local depository will furnish a signed Treasury Department Form No. 6599 (Certificate of Deposit for Checking Account) to his successor immediately. However, the transaction will not be reported to the Treasurer of the United States until some time later, the time varying according to the distance over which the bank must mail its daily transcript of business. Meanwhile, until the transcript recording this transfer is received, the Treasurer's account will show no balance to the credit of the incoming disbursing officer. In such a case, if the incoming disbursing officer needs cash before the report of the transaction can reach the United States Treasury, and the depository will not cash his check without verification by the Treasurer as to his balance, he should arrange with the officer he is relieving for the transfer of a sufficient amount of cash to meet his needs.

1202. Report of change in status.

1202.1. To Chief of Finance.—When a disbursing officer is relieved of his duties he must report the conditions involved in the change directly to the Chief of Finance by radiogram. This report must include data regarding his successor and a brief statement of the cause or causes of the change. This radiogram report should be made on the day upon which the disbursing officer closes his account and in the following form, amplified by notation of any special circumstances which may be of importance: "Closed my disbursing account at close of business ----- stop All balances transferred

(date)
to ----- stop Relief account -----
(name of successor) (enter reason, i. e., permanent
-----")
change of station, temporary absence, etc.)"

In all such cases it will be expected and assumed that the succeeding disbursing officer will enter on disbursing duty the following day.

If a new disbursing account is activated (as in the case of a newly installed accountable disbursing office), the newly named disbursing officer must transmit a radio report directly to the Chief of Finance on the day he assumes disbursing duty. This report must be in the following form: "Opened my disbursing account -----."

(date)

1202.2. Report to service command or department finance officer.—Reports of changes in the status of accountable disbursing officers must be transmitted promptly to the service command or department finance officer by either the departing disbursing officer or by his successor. This report also must state that the Chief of Finance has been notified of the change.

1203. Notation on accounting papers.

1203.1. W. D., F. D. Form No. 27 (Recapitulation of Expenditures and Request for Funds).—Whenever a disbursing officer is relieved of his duties, W. D., F. D. Form No. 27 (Recapitulation of Expenditures and Request for Funds) covering the accounting period must be prepared and forwarded to the Chief of Finance immediately. In such case Form No. 27 must contain a brief notation of that fact as follows: "Relieved by (Name and Rank of Successor) ----- (date) ----- 19--."

1203.2. Final Account Current.—Upon the closing of an Account Current, through deposit of all balances in the Treasury, or upon transfer to other accountable officers, or when a disbursing officer has been relieved from duty and authorized to discontinue his bond as an accountable officer, the disbursing officer must make notation of his final Account Current that it is his final Account Current.

1203.3. Schedules of Disbursements and Collections.—When a disbursing officer's account is closed by reason of his being relieved or because of the expiration of his bond or the transfer of disbursing functions to another station, etc., the last sheet of both the Schedule of Disbursements and of the Schedule of Collections must be marked "Final Account."

1204. Disposition of records and files.—Upon relief by another officer, a disbursing officer will leave his retained money accounts and official publication files at the same station in the custody of his successor.

1205. Action upon death, desertion, or disqualification of disbursing officer.

1205.1. Action by commanding officer.—Upon the death or desertion of an accountable disbursing officer or of any person properly in charge of public funds, or upon the incapacity of any such officer

or person for any cause whatsoever which disqualifies him or prevents his closing his own accounts, his commanding officer must appoint a board of officers (three when practicable). The board will inventory the funds of the officer concerned and make the customary returns of them, stating accurately the amounts and the conditions affecting them. The commanding officer must forward these returns to the Chief of Finance. He also must designate an officer to take charge of the funds thus inventoried until orders for their disposition are received.

1205.2. Action by board of officers.—Cash in the hands of the retiring disbursing officer may be invoiced by a board of officers to the officer succeeding him. They also may deposit it with the Treasurer of the United States to the official credit of the officer whose account is being closed. A Certificate of Deposit for Checking Account (T. D. Form No. 6599) should be used for this purpose. The balance to the retiring disbursing officer's credit with the Treasurer of the United States or other authorized depositary, if any, including any cash that may be deposited as above provided over and above any amount required to meet outstanding checks, must be reported to the Chief of Finance, together with the name or names of the depositaries and the amounts held by each.

1205.3. Action by Chief of Finance.—The Chief of Finance, upon receipt of such a report, will take action to have such balances removed from the credit of the retiring officer and covered into the proper fund of the Treasury. Cash in the hands of agent officers either must be turned over to a board of officers and be deposited by it with the Treasurer of the United States, or the cash will be verified and invoiced by the Board of Officers to the incoming disbursing officer.

1206. Statement of Money Accountability.—When a disbursing officer ceases to act as such he must prepare a closing statement of his money account on W. D., I. G. D. Form No. 3 (Statement of the Money Accountability). See chapter 11 for detailed instructions on the preparation of I. G. D. Form No. 3.

1207. Closing of Finance Office.

1207.1. Disposition of retained money accounts.—Upon the closing of a disbursing office at any post, camp, or station the retained money accounts of that office must be shipped to a disbursing office designated by the finance officer of the service command or department within the territorial limits of which the discontinued office is located, and the Chief of Finance must be advised of the disposition

made of them. In case other action is desired, application must be made to the Chief of Finance.

1207.2. W. D., F. D. Form No. 27 (Recapitulation of Expenditures and Request for Funds).—Whenever a disbursing office is closed the W. D., F. D. Form No. 27 for the accounting period will be prepared immediately and forwarded to the Chief of Finance. A notation to that effect should be made on the form.

APPENDIX I

SCOPE OF APRIL 1943 MODEL ACCOUNT

The purpose of this model account is to illustrate the approved method of accomplishing the various forms used by disbursing officers. The account supplements the description of the fundamentals and principles of accounting for public funds set forth in the body of this manual. The forms comprise a hypothetical account covering fictitious transactions made by Major Walter Cory, Finance Department, during the month of April, 1943. It should be noted that while this manual is dated April 1, 1943, this model covers the entire month of April, 1943, under accounting procedure in effect at the beginning of the period.

Major Cory is the disbursing officer at the mythical post of Fort Finance, Indiana (Station Number 1500). His disbursing symbol number is 210-500. He is bonded in the amount of \$10,000.00 by bond dated June 30, 1942, approved July 1, 1942 and is authorized to keep \$4,000.00 cash on hand by the Secretary of War under authority dated July 1, 1942.

The Houston National Bank, Indianapolis, Indiana, has been designated as Major Cory's authorized depository. The fiscal agent for whom he has been designated as War Bond issuing officer is the Federal Reserve Bank, Chicago, Illinois.

The first consecutive serial numbers to be assigned to the various forms and papers in this account are as follows:

Disbursing voucher.....	5601
Collection voucher.....	708
Check.....	4304
Letter of transmittal.....	134
T. D. Form No. 6599.....	40
T. D. Form No. 1.....	1 (AAA-UB)
T. D. Form No. 1.....	7 (AAA-Coll)
T. D. Form No. 1.....	11 (TF)
T. D. Form No. 1.....	11 (CSRD)
W. D., F. D. Form No. 31.....	25

Major Cory's Account Current for the previous month (March, 1943) shows the following balances due the United States:

DISBURSING SECTION:

Army Account of Advances, Symbol No.	
210-500 -----	\$163,199.31

COLLECTION SECTION:

Army Account of Advances-----	2,036.75
Trust Fund Receipts (other than CSRDF)-----	875.50
Civil Service Retirement & Disability Fund-----	Nothing

SPECIAL DEPOSIT SECTION:

Class A Pay Reservations Account-----	74.50
21F-5859—Victory Tax-----	414.00
Special Deposits—All Others-----	54.50

Total -----	\$166,654.56
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Balances as of March 31, 1943:

Check Register-----	\$165,740.56
Cash Blotter balances: Disbursing Cash-----	914.00
Collection Cash-----	Nothing

Total -----	\$166,654.56
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The following numbered transactions are presumed to have occurred in Major Cory's accounts during the month of April, 1943 on the dates indicated:

April 4, 1943

(ITEM 1).—Issued Check No. 4304 for cash in the amount of \$5,050.00.

(ITEM 2).—Received War Warrant No. 217078 dated March 29, 1943, in the amount of \$33,000.00.

(ITEM 3).—Received (Coll. Vou. No. 709) W. D., F. D. Form No. 10 from Capt. R. T. Eagle, A. G. D., Personnel Officer, covering soldiers' deposits in the amount of \$195.00.

(ITEM 4).—Received (Coll. Vou. No. 710) W. D., Q. M. C. Form No. 389 from Capt. Jack Short, Q. M. C., Sales Officer, covering sales in the amount of \$298.43 to be credited as follows:

\$234.50	213/40504	R. S. & T. A.	1943-44	(P 111-08)-
52.40	213/40504	R. S. & T. A.	1943-44	(P 131-08)
6.50	213/40504	R. S. & T. A.	1943-44	(P 431-08)
5.03	215230	Overhead		

\$298.43	Total
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SCOPE OF APRIL, 1943, MODEL ACCOUNT App. I

(ITEM 5).—Received (Coll. Vou. No. 711) Standard Form No. 1044 from Capt. J. T. Boland, S. C., Signal Officer, in the amount of \$82.47 covering special deposits, as follows:

\$79. 82 Collections for unofficial telephone service
2. 65 Federal Tax thereon

\$82. 47 Total Special Deposits

(ITEM 6).—Paid (Disb. Vou. No. 5601), Final Statement of Pfc. JOE POE, 6385581 (RA) Co. G, 24th Inf., as follows:

\$73. 45 212/30425 F. S. A. 1942-43 (Pay)
4. 47 212/30425 F. S. A. 1942-43 (Interest)
15. 65 212/30425 F. S. A. 1942-43 (Travel)
122. 00 21X8910 D., P. A.-N (Soldiers' Deposits)

\$215. 57 Total Due

Due United States:

\$3. 67 212/30425 F. S. A. 1942-43 FD 74 P 414-01
6. 33 214330 G. P. L. D.
8. 70 218930. 1 C. M. F.
18. 92 . 22 218930. 6 W. P. A. M. U. S. S. H.

\$196. 65 Net amount paid (96.65 in cash, \$100.00 by Check No. 4305).

(ITEM 7).—Paid (Disb. Vou. No. 5602), Pay Roll of 97th Pursuit Squadron, A. A. F., as follows:

\$5, 209. 97 212/30425 F. S. A. 1942-43

Due United States:

\$8. 00 212/30425 F. S. A. 1942-43 FD 74 P 414-01
6. 58 212/30502 S. & T. A. 1942-43 QM 74 P 411-07
1. 89 214330 G. P. L. D.
11. 50 215215 L. & D. C. O.
33. 32 5. 35 218930. 6 W. P. A. M. U. S. S. H.

\$5, 176. 65 Net amount paid in cash.

(ITEM 8).—Paid (Disb. Vou. No. 5603) Pay and Allowance Account of W. O. (j. g.) Fred Green, A. U. S. as follows:

\$152. 95 212/30425 F. S. A. 1942-43

Due United States:

\$. 10 218930. 6 W. P. A. M. U. S. S. H.
22. 25 22. 15 212/30425 F. S. A. 1942-43 FD 72 P 414-01

\$130. 70 Net amount paid in cash.

(ITEM 9).—Deposited on T. D. Forms No. 1, all undeposited receipts and collections made during the previous month, to the personal credit of Major Cory with the Treasurer of the U. S., as follows:

\$2, 036. 75 on CD #7 (AAA-Coll) by Check No. 4306.

875. 50 on CD #11 (TF) by Check No. 4307.

(ITEM 10).—Deposited on T. D. Form No. 6599, cash and checks received in payment of obligations due the U. S., to the *official credit* of Major Cory with the Treasurer of the United States, as follows:

\$304. 16 on CD #40

April 15, 1943

(ITEM 11).—Canceled Check No. 4265, drawn by Major Cory on Voucher No. 5120 on March 15, 1943 in favor of Capt. O. B. Still, Inf., for \$93.47. Reason for cancelation: Duplicate payment—payee not entitled to proceeds of check. Credit: 212/30425 F. S. A. 1942-43 FD 34 P 434-02.

(ITEM 12).—Received \$18.75 in cash from Pvt. Roy Akin, 6393582, Q. M. C., in full payment for a \$25.00 Maturity Value U. S. War Savings Bond issued this date.

(ITEM 13).—Received W. D. Form No. 326 and copy of T. D. Form No. 6599 covering transfer of funds from Capt. Paul Clark, F. D. (S 210-223) Camp Blank, Ohio, as follows:

\$29, 250. 00 Transferred by check

750. 00 Delivered in cash

30, 000. 00 Total transferred from others.

(ITEM 14).—Received (Coll. Vou. No. 714) Standard Form No. 1044 from Major C. C. Pill, M. C., covering sales of medicines to civilians, as follows:

\$47. 84 213/40820 R. M. S. 1943-44

(ITEM 15).—Issued check No. 4308 for cash in the amount of \$3,500.00.

(ITEM 16).—Paid (Disb. Vou. No. 5604) Standard Form No. 1034 in favor of the Fast Packing Co., Terre Haute, Ind., as follows:

\$18, 564. 20 212/30502 S. & T. A. 1942-43.

Due United States:

9. 83 9. 83 214275 E. C. O. C. P.

\$18, 554. 37 Net amount paid by Check No. 4309.

(ITEM 17).—Received (Disb. Vou. No. 5605) Standard Form No. 1046 from Capt. Thad Eastwood, Q. M. C., in the amount of \$25.00 showing appropriations to be credited with funds transferred from the Special Deposit Account. The amount of \$38.40 was originally turned in as money advanced by Col. A. P. Boone, Inf., on March 16, 1943, to cover the cost of transportation of excess baggage.

\$25. 00 Special Deposits—All others

Due United States:

25. 00 25. 00 212/30425 F. S. A. 1942-43 FD 31 P 431-03

Nothing Net amount paid.

(ITEM 18).—Paid Disb. Vou. No. 5606) Standard Form No. 1049 in favor of Col. A. P. Boone, Inf., covering refund of excess collection to cover the cost of transportation of excess baggage. The amount refunded represents the difference between the amount of \$38.40 deposited on March 16 and the actual excess charge credited to the appropriation in Item 17 above.

\$13. 40 Special Deposits—All others

Due United States:

Nothing Nothing

\$13. 40 Net amount paid by Check No. 4310.

(ITEM 19).—Paid (Disb. Vou. No. 5607) Supplemental Pay Roll of Co. G, 24th Inf., as follows:

\$280. 15 212/30425 F. S. A. 1942-43

Due United States:

\$4. 92 212/30502 S. & T. A. 1942-43 QM 7 P 411-07

8. 40 212/30425 F. S. A. 1942-43 FD 34 P 434-02

. 30 214330 G. P. L. D.

14. 12 . 50 218930. 6 W. P. A. M. U. S. S. H.

\$266. 03 Net amount paid in cash.

(ITEM 20).—Paid (Disb. Vou. No. 5608) Civilian Pay Roll of Quartermaster Corps, certified by Capt. Bob Eli, Q. M. C., covering the period April 1 to 15, incl.

\$3, 634. 12 212/30502 S. & T. A. 1942-43 QM 3512 P 441-01

Due United States:

\$181.71 218135.2 C. S. R. & D. F.

362. 50 War Savings Bonds (Class A Pay Res.)

658. 21 114. 00 21F-5859 Victory Tax.

\$2, 975. 91 Total amount paid in cash.

(ITEM 21).—Received \$68.60 in cash from Capt. Bob Eli, Q. M. C., representing return of overpayment on Voucher No. 5608 (Item No. 20). Reason for return: Employee (Mr. Joe Snow) paid through error as no services were rendered for the period covered by the roll. Certified Pay Roll Adjustment Schedule also received from Capt. Eli containing the following information relative to additional adjustments required to be made: Gross Payment \$80.00; Victory Tax \$2.40; Retirement \$4.00; War Bonds \$5.00; Net Payment \$68.60. (For final adjustment of these funds, see Items Nos. 22, 42, and 43.)

(ITEM 22).—Adjusted \$4.00 overcollection to Civil Service Retirement Fund resulting from overpayment on Vou. No. 5608. Adjustment accomplished at time of posting Standard Form No. 1070 (Coll. Vou. No. 715) to W. D., F. D. Form No. 52, per copy of Certified Pay Roll Adjustment Schedule required to be attached to Form No. 1070.

(ITEM 23).—Received T. D. Form No. 1737 (Bond Issuance Schedule) certified by Capt. Bob Eli authorizing issuance of War Bonds in the maturity value of \$50.00 (Purchase Price \$37.50). The bonds were issued this date.

(ITEM 24).—Paid (Disb. Vou. No. 5609) Standard Form No. 1034, with T. D. Forms No. 1737 attached thereto, in favor of the Federal Reserve Bank of Chicago, Ill., covering sales of War Savings Bonds in Items Nos. 12 and 23, as follows:

\$56.25	Class A Pay Reservations—C & C S
	Due United States:
Nothing	Nothing

\$56.25 Total amount paid by Check No. 4311.

(ITEM 25).—Deposited on T. D. Forms No. 1, all undeposited Trust Funds and Civil Service Retirement Deductions, to the *personal credit* of Major Cory with the Treasurer of the United States, as follows:

\$209.87 on CD #12 (TF) by part of Check No. 4312

177.71 on CD #11 (CSRD) by part of Check No. 4312

April 20, 1943

(ITEM 26).—Received (Coll. Vou. No. 717) W. D., F. D. Form No. 10 from Capt. R. T. Eagle, A. G. D., Personnel Officer, covering soldiers' deposits in the amount of \$20.00.

(ITEM 27).—Received (Coll. Vou. No. 718) W. D., Q. M. C. Form No. 389 from Capt. Jack Short, Q. M. C., Sales Officer, covering sales to be credited as follows:

\$408.76 213/40504 R. S. & T. A. 1943-44 P 111-08.

(ITEM 28).—Paid (Disb. Vou. No. 5610) Final Statement of Pvt. Jill Jones, 6473362 (RA) Co. F, 24th Inf., (Dishonorable Discharged), as follows:

\$19. 25	212/30425	F. S. A. 1942-43 (Pay)
2. 08	212/30425	F. S. A. 1942-43 (Interest)
32. 00	21X8910	D. P. A.—N (Soldiers' Deposits)

\$53. 33 Total Due.

Due United States:

\$1. 89	214330	G. P. L. D.
. 50	215215	L. & D. C. O.
8. 00	218930.1	C. M. F.
8. 76	218930.2	C. M. F. (D. D.)
19. 25	. 10	218930.6 W. P. A. M. U. S. S. H.

\$34. 08 Net amount paid in cash.

(ITEM 29).—Paid (Disb. Vou. No. 5611) Standard Form No. 1034 in favor of the Ring Telephone Co., Indianapolis, Ind., covering official and unofficial telephone calls made during the previous month, as follows:

\$136. 57	212/30605	S. S. A. 1942-43
79. 82		Special Deposits—All others

\$216. 39 Total due

Due United States:

Nothing Nothing

\$216. 39 Total amount paid by Check No. 4313.

(ITEM 30).—Paid (Disb. Vou. No. 5612) Standard Form No. 1034 in favor of the Collector of Internal Revenue, Indianapolis, Ind., covering Federal Tax on unofficial telephone calls made during the previous month, as follows:

\$2. 65	Special Deposits—All others
	Due United States:

Nothing Nothing

\$2. 65 Total amount paid by Check No. 4314.

(ITEM 31).—Paid (Disb. Vou. No. 5613) Standard Form No. 1034 with T. D., I. R. S. Form V-1 attached thereto, in favor of the Collector of Internal Revenue, Indianapolis, Ind., covering all collections of

Victory Taxes made during the quarter ending March 31, 1943, as follows:

\$414. 00 21F-5859 Victory Tax

Due United States:

Nothing Nothing

\$414. 00 Total amount paid by Check No. 4315.

(ITEM 32).—Deposited on T. D. Form No. 6599, cash and checks received in payment of obligations due the U. S., to the *official credit* of Major Cory with the Treasurer of the United States, as follows:

\$388. 64 on CD No. 41

(ITEM 33).—Transferred funds to Capt. Richard Roe, F. D., (S 210-455), Camp Crow, Ind., as follows:

\$10, 000. 00 Transferred Check No. 4316 on CD No. 42

300. 00 Delivered in cash

\$10, 300. 00 Total transferred to others.

(ITEM 34).—Prepared accounts for Inspection by Col. Fred Gilbert, I. G. D., at close of this day's business. The Cash Book, Cash Blotter, and Check Register were each subtotaled. Submitted I. G. D. Form No. 3 to the Inspecting Officer.

April 30, 1943

(ITEM 35).—Issued Check No. 4317 for cash in the amount of \$9,875.00.

(ITEM 36).—Paid (Disb. Vou. No. 5614) Pay Roll of Co. F., 24th Inf., as follows:

\$2, 174. 29 212/30425 F. S. A. 1942-43

Due United States:

\$18. 00 212/30425 F. S. A. 1942-43

FD 74 P 414-01

6. 74 214330 G. P. L. D.

10. 50 215215 L. & D. C. O.

36. 43 1. 19 218930. 6 W. P. A. M. U. S. S. H.

\$2, 137. 86 Net amount paid, (\$2,119.86 in cash \$18.00 by Check No. 4318).

(ITEM 37).—Paid (Disb. Vou. No. 5615) Civilian Pay Roll of Quartermaster Corps, certified by Capt. Bob Eli, Q. M. C., covering period April 16 to 30, incl., as follows:

SCOPE OF APRIL, 1943, MODEL ACCOUNT App. I

\$3,725.50 212/30502 S. & T. A. 1942-43 QM 3512 P 441-01
 Due United States:
 \$185.80 218135.2 C. S. R. & D. F.
 367.50 War Savings Bonds (Class A Pay
 Res.)
 \$669.70 116.40 21F-5859 Victory Tax

\$3,055.80 Net amount paid in cash.

(ITEM 38).—Deposited on T. D. Form No. 1, part of the unexpended balances of Army Account of Advances to the *personal credit* of Major Cory with the Treasurer of the United States, as follows:

\$65,000.00 on CD #1 (AAA-UB) by Check No. 4319.

(ITEM 39).—Advanced cash to Class A Agent Officers for payment of enlisted pay rolls, under authority contained in S. O. #25, Hq. Fort Finance, Ind., April 27, 1943, as follows:

<i>Pay Roll</i>	<i>Amount</i>	<i>Class A Agent</i>
Co. G 24th Inf.	\$2,869.15	2nd Lt. Alex Smith, Inf.
Co. H 24th Inf.	1,244.50	Capt. John Help, Inf.

(ITEM 40).—Deposited all Cash Receipts and Collections undeposited to date by drawing Check No. 4321 for cash in the amount of \$447.05, and depositing this check on T. D. Form No. 6599 to the *official credit* of Major Cory with the Treasurer of the United States, as follows:

\$447.05 on CD #43.

(ITEM 41).—Posted Standard Form No. 1070 (Coll. Vou. No. 720) to W. D., F. D. Form No. 52.

(ITEM 42).—Adjusted \$5.00 overcollection to Class A Pay Reservation-C & C S resulting from overpayment on Vou. No. 5608. Adjustment accomplished at time of posting Standard Form No. 1096 (Coll. Vou. No. 721) to W. D., F. D. Form No. 52, per copy of Certified Pay Roll Adjustment Schedule required to be attached to the Form No. 1096.

(ITEM 43).—Adjusted \$2.40 overcollection in 21F-5859 Victory Tax resulting from overpayment on Vou. No. 5608. Adjustment accomplished at time of posting Standard Form No. 1096 (Coll. Vou. No. 722) to W. D., F. D. Form No. 52, per copy of Certified Pay Roll Adjustment Schedule required to be attached to the Form 1096.

(ITEM 44).—Deposited on T. D. Forms No. 1, all undeposited Trust Funds and Civil Service Retirement Deductions, to the *personal*

credit of Major Cory with the Treasurer of the United States, as follows:

\$ 38.50 on CD #13 (TF) by part of Check No. 4320.

185.80 on CD #12 (CSRD) by part of Check No. 4320.

(ITEM 45).—Totaled and balanced all columns in the Cash Book, Cash Blotter, and Check Register.

(ITEM 46).—Prepared and submitted W. D., F. D. Form No. 31 to effect adjustment of collection in the amount of \$8.00 erroneously credited to 218930.1 C. M. F. instead of 218930.2 C. M. F. (D. D.) on voucher number 5610.

May 2, 1943

(ITEM 47).—Prepared the Recapitulation of Expenditures and Request For Funds, the Account Current with Supporting Schedules, and the Statement of Depositary Account and Report of Checks drawn.

APPENDIX II

FORMS COMPLETED APRIL 1 TO 8, 1943

	Page
W. D., F. D. Form No. 29.....	2102
W. D., F. D. Form No. 51.....	2103
W. D., F. D. Form No. 52 (Section I).....	2104
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T. D. Form No. 6599 (CD #40).....	2109
T. D. Form No. 1 (CD #7 (AAA-Coll)).....	2110
T. D. Form No. 1 (CD #11 (TF)).....	2110
T. D. Form No. 1 (CD #11 (TF)) (reverse).....	2110

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

Report No. 134
Date April 8, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of April 1 to 8, 1943

☐ Account Current (Standard Form No. 1019)
☐ Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, 45B, and 45C)
☐ Invoice of Funds Transferred (W.D. Form No. 326)
☐ Cash Receipt for Funds Transferred (W.D. Form 327)
☐ Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
☒ Schedule of Disbursements (W.D., F.D. Form No. 51)
☒ Schedule of Collections (W.D., F.D. Form No. 52)
☐ Schedule of Transfers--Special Deposit (Standard Form No. 1046)
☐ Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
☐ Schedule of Canceled Checks (Standard Form No. 1098)
☐ Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
☐ Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
☐ Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
☐ Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
☐ Daily Report of Charge and Cash Sales (W.D. Form No. 346)
☒ Report of Sales (W.D., Q.M.C. Form No. 389)
☒ Schedule of Collections (Standard Form No. 1044)
☐ Abstract of Soldiers' Deposits Repaid (W.D., F.D. Form No. 11a)
☒ Treasury Department Form No. 1 (revised)
☒ Soldiers' Deposits (W.D., F.D. Form 10)
☐ Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
☐ Standard Form No. 1096.

Disbursing Voucher Nos. 5601 to 5603 incl.
Number of Defense Aid Vouchers Inclosed None
Unused Voucher Numbers None
Vouchers Withheld None

Signed Walter Coy
Walter Coy, Major, Fin. Dept.
(Name and rank)

SCHEDULE OF DISBURSEMENTS

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 31
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

4-14-3

ACCOUNT OF Major Walter Corr, F. D. STATION Port Finance, Ind. DATE April 1 to 8, 1943
 GROUP NO. 210-500 STATION NUMBER 1500 SHEET NO. 1
NAME AND LOCATION D. O. SYMBOL 210-500

VOUCHER NO.	PAID TO	PAID BY CHECK	PAID IN CASH	TOTAL AMOUNT PAID	DISTRIBUTION OF TOTAL AMOUNT PAID - BY APPROPRIATION IDENTIFYING SYMBOL FOR ADVANCE ACCOUNTS		
					210-500	Spec. Dep. All Others	Class A C&CS
5601	Joe Poe, Pfc.	100.00	96.65	215.57	215.57		
5602	P/R 97th Pur. Sq. AAF		5,176.65	5,209.97	5,209.97		
5603	Fred Green, WO (Jg)		130.70	152.95	152.95		
	Total, This Report-4/8/43	\$100.00	\$5,104.00	\$5,578.49	\$5,578.49		

App. II

ACCOUNTING FOR PUBLIC FUNDS

SCHEDULE OF COLLECTIONS

SECTION I

FIN. DEPARTMENT, FINANCE DEPARTMENT
FORM 52
APPROVED BY CONTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

Disbursing Symbol No. 210-500

SHEET NO. 1

VOUCHER NO., D. O. COLLECTIONS 708

19 43

ACCOUNT OF Major, Walter Cory, F. D.

STATION Fort Finances, Ind.

STATION NUMBER 1500

PERIOD April 1 to 8,

NAME AND LOCATION

NAME

RANK

DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT SECTION NO. AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION			
						CREDIT TO APPROPRIATION SALES & REIMB.	REFUNDS	GENERAL FUND RECEIPTS	TRUST FUNDS
April 4 5601	Joe Roe, Pfo. P/s	FD74 H411-01	212/50125 211330 218930.1 218930.6		18.92			6.33	8.70 .22
5602	P/R 97th Pur. Sq. AMF	FD74 H411-01 Q474 H411-07	212/50125 212/50502 211330 219215 218930.6 218930.6					1.89 11.50	5.35 .10
5603	Fred Green, WO (JG) PRA	FD72 H412-01	212/50125		22.25		22.15		
	Total Section I, Coll. Vou. No. 708				\$71.19		\$40.10	\$19.72	\$11.37

WAR DEPARTMENT
Finance Department Form No. 10
Authorized June 10, 1921
Revised Mar. 2, 1928

Coll. Vou. No. 709
Walter Cory
Major, F.D.
Ft. Finance, Ind.
Sta. No. 1500

SOLDIERS' DEPOSITS

Fort Finance, Ind.

(Enter date of deposit here) April 4, 1943

THE CHIEF OF FINANCE, Washington, D. C.

The following deposits have this day been made with Major, Walter Cory, F.D.

Finance Officer, U. S. Army.

(D. O. Sym. No. 210-500)

NAME (Enter surname first)	SERIAL NO.	RANK	ORGANIZATION	AMOUNT	
Murphy, Spudd	7485592	T/Sgt.	Co. G, 24th Inf.	195	00
			Total	195	00

Each report will contain only the deposits made with a single Finance Officer on a given date. This report will be forwarded by the company commander, immediately after the deposit is made, direct to the Chief of Finance.

Abstract

R. T. Eagle
R. T. Eagle
Captain, A.G.D.
Personnel Officer.

1990

REPORT OF SALES made during April, 1943 at Fort Finance, Ind. #1500By Jack Short, Capt. Q.M.C. Sales Officer Period April 1, 1943 to April 4, 1943

SECTIONS	SUBSISTENCE	EX-ARTICLES	C & E P 131-08	C & E P 131-08	OVERHEAD	
CHARGE SALES—LAST REPORT						
April 1	\$ 471.60					
2	373.93	\$ 10.00				
3	383.50	1.26				
4	381.20					
TOTAL TO DATE	\$1,610.23	\$ 11.26				
DEDUCT FROM CHG. SALES						
RATION CREDITS						
CHARGE SALE COLLECTIONS						
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT	\$1,610.23	\$ 11.26				
CASH SALES						
April 1	\$ 93.40					
2	68.40	\$ 20.00				
3	22.40					
4	30.30		\$ 52.40	\$ 6.50	\$ 5.03	
CHARGE SALE COLLECTIONS						
TOTAL FOR DEPOSIT	\$ 214.50	\$ 20.00	\$ 52.40	\$ 6.50	\$ 5.03	
ADJ. TO FUNDS TURNED IN						
RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT						
ACCUMULATED CREDIT						
FOR April n 43	\$ 214.50	\$ 20.00	\$ 52.40	\$ 6.50	\$ 5.03	

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

213/40504 - Replacing Supplies & Transportation
 Army, 1943-44 (F111-08) \$234.50
 (F131-08) 52.40
 (H131-08) 6.50
 215230 - Overhead 5.03

Total \$298.43

April 4, 1943
 DATE

WAR DEPARTMENT
 Q. M. C. Form No. 300
 Approved August 4, 1939

Jack Short
 JACK SHORT, Capt. Q.M.C.
 SALES OFFICER

RECEIVED FROM

Jack Short, Capt. Q. M. C.
 4/4/43 Sales Officer

IN CASH AND/OR CHECKS, \$ 298.43

WHICH TOGETHER WITH PROCUREMENT AUTHORITY
 OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY
 RECEIPTED FOR AS SHOWN HEREON WILL APPEAR ON
 MY ACCOUNT CURRENT FOR THE MONTH OF

April, 1943 Vou. No. 710

Walter Cory
 WALTER CORY, Major, F. D.
 FINANCE OFFICER

MONTH April, 1943 YOU. NO. 32
 (Sales officer's month and voucher number)

Standard Form No. 1644—Revised
Form approved by Comptroller General U. S.
June 25, 1939

SPECIAL DEPOSITS
SCHEDULE OF COLLECTIONS

Coll. Voucher No. 711

Schedule No.

Sheet No. 1

War Department (Department or Establishment) Signal Corps (Bureau or Office)
Received by J. T. Roland, Capt. S.C. (Name) Signal Officer (Title) at Fort Finances, Ind. #1500 (Station)
Period March, 1943 (Month or quarter ended) D. O. Symbol No. 210-500

DATE RECEIVED 1943	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
April 3	20	Post Barber		1.50	
	21	Post Exchange		3.20	
	22	N. C. C. Club		40.80	
	23	Officer's Club		20.00	
	24	Capt. Archie L. Jenkins		2.27	
	25	Capt. Harry A. Hunt		4.18	
	26	1st Lt. Wilford Frett		6.25	
	27	W.O. George A. Goodman		2.18	
	28	1st Sgt. Alfred Leane		2.09	
		Payment to be made to Ring Telephone Company, Indianapolis, Indiana, on bills as follows:			
		For equipment, rental and change	\$16.10		
		For toll service and local messages	63.72		
		Tax collected on personal toll calls	2.65		
		Total	\$82.47		
TOTAL				\$ 82.47	

Received April 4, 1943, subject to collection.

Forwarded April 4, 1943

Walter Coy
Major, F.D.
(Disbursing clerk or accountable officer)

J. T. Roland
Capt. S.C.
(Name)

By

Title Signal Officer.

Certificate of Deposit No. dated

U. S. GOVERNMENT PRINTING OFFICE 16-2708

FORMS COMPLETED APRIL 1 TO 8, 1943 App. II

WAR DEPARTMENT
FINANCE DEPARTMENT
Form No. 26
Approved Nov. 24, 1939

WAR DEPARTMENT
FINANCE DEPARTMENT

RECEIPT FOR MISCELLANEOUS COLLECTIONS

\$ 22.15 Fort Finance, Ind. April 4 1943
(Station) (Date)

* Received in cash of
* Collected on Vouch. 5603 from } Fred Green, W.O. (jg.) U.S.A. Ft. Finance, Ind.
Twenty-two Dollars and fifteen Cents,
on account of Overpayment on P. & A. Voucher No. 4926, March 1943 accts. Major,
Walter Cory, F.D.
APP. 212/30425 FSA 1942-43 P. A. ED. 72 P. 412-01
which sum I have passed to the credit of the United States, and hold myself accountable therefor.
Symbol No. 210-500

* Strike out words not applicable.

Walter Cory
WALTER CORY, MAJOR, Finance Department.

To be executed in triplicate.
When copy to be sent to Chief of Finance.
One copy to be retained as receipt.
One copy to be retained by Disbursing Officer.

CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Fort Finance, Ind. April 4, 1943 Deposit No. 40
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory Major, F. D.
(Name of depositor) (Title including name of Department, or Agency)

has deposited with Huston National Bank, Indianapolis, Ind.
(Name of depository bank, or U. S. Treasurer's office) (Place)

Three hundred four and --- 16 --- Dollars
100

For Credit, subject to check, in the regular disbursing account of
Walter Cory, Major, F. D.
(Name of officer to be credited)

Fort Finance, Ind.
(Address)

Note: A complete description and amount of each check should be listed on reverse hereof.

Symbol No. 210-500 \$ 304.16

SPACE BELOW TO BE USED BY DEPOSITARY ONLY
I certify that the above amount has been received and credited to the account of the Treasurer of the United States on the date shown below. Amount credited is subject to deduction for uncollectible items included therein.
(Signature and title)
(Date of credit in U. S. Treasurer's account)

ORIGINAL
Form 269 (Revised March 1941)
Treasurer Department, Fiscal Service, Treasurer, U. S.
DEPOSITARY WILL DATE AND SIGN THIS AND SEND IT TO THE
TREASURER U. S. WITH DAILY TRANSCRIPT OF SAME DATE

U. S. GOVERNMENT PRINTING OFFICE 16-10864

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised—ORIGINAL)
TREASURY DEPT.—DIV. BUD. AND WARF. EXP.
Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with duly authenticated receipt of same here.

Fort Finance, Ind. April 4, 1943 Deposit No. 7(AAA-Coll)
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory, Major, F. D. Disbursing Officer, Schedule No. 8
(Name of depositor) (Title) (To be filled in by depositor)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)

Two thousand thirty-six and 75/100 Dollars
on account of Appropriations \$1,215.58
General Fund Receipts 821.17
\$ 2,036.75

21X0000 Army Account of Advances
(Collections) \$2,036.75

Period March 1 to 31, 1943, incl.
Symbol No. 210-500

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 2-14582 Cashier.

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised—ORIGINAL)
TREASURY DEPT.—DIV. BUD. AND WARF. EXP.
Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with duly authenticated receipt of same here.

Fort Finance, Ind. April 4, 1943 Deposit No. 11 (TF)
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory, Major, F. D. Disbursing Officer, Schedule No. 8
(Name of depositor) (Title) (To be filled in by depositor)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)

Eight hundred seventy-five and 50/100 Dollars
on account of Trust Funds (see reverse)
(Period March 16 to 31, 1943 incl.)
\$ 875.50

Symbol No. 210-500

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 2-14582 Cashier.

(Reverse of Form 1, Treasury Dept. - C/D #11-TF)

TRUST FUNDS

218910 - Deposits, Pay of the Army	\$ 545.00
218920 - Proceeds From Estates of Deceased Soldiers (FY-1943, James Winters, Sgt.) (Died March 18, 1943)	87.81
<u>Deposits to Soldiers' Home Permanent Fund:</u>	
218930.1 - Court-Martial Fines	64.00
218930.2 - Court-Martial Fines (DD)	27.04
218930.3 - Court-Martial Fines (FBD)	27.40
218930.6 - Withheld Pay, Army Maintenance, U.S. Soldiers' Home	124.25
Total	\$ 875.50

APPENDIX III

FORMS COMPLETED APRIL 9 TO 15, 1943

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App. III

ACCOUNTING FOR PUBLIC FUNDS

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

Report No. 135
Date April 15, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of April 9 to 15, 194 3

☐ Account Current (Standard Form No. 1019)
☐ Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, 45B, and 45C)
☐ Invoice of Funds Transferred (W.D. Form No. 326)
☐ Cash Receipt for Funds Transferred (W.D. Form 327)
☐ Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
☒ Schedule of Disbursements (W.D., F.D. Form No. 51)
☒ Schedule of Collections (W.D., F.D. Form No. 52)
☒ Schedule of Transfers--Special Deposit (Standard Form No. 1046)
☒ Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
☒ Schedule of Canceled Checks (Standard Form No. 1098)
☐ Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
☐ Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
☐ Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
☐ Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
☐ Daily Report of Charge and Cash Sales (W.D. Form No. 346)
☐ Report of Sales (W.D., Q.M.C. Form No. 389)
☒ Schedule of Collections (Standard Form No. 1044)
☐ Abstract of Soldiers' Deposits (W.D., F.D. Form No. 11a)
☒ Treasury Department Form No. 1 (revised)
☐ Soldiers' Deposits (W.D., F.D. Form 10)
☐ Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
☐ Standard Form No. 1096.

Distursing Voucher Nos. 5604 to 5609 incl.
Number of Defense Aid Vouchers Inclosed None
Unused Voucher Numbers None
Vouchers Withheld None

Signed Walter Cory
Walter Cory, Major, Fin. Dept.
(Name and rank)

FORMS COMPLETED APRIL 9 TO 15, 1943 App. III

4-75-3

SCHEDULE OF DISBURSEMENTS

WAR DEPARTMENT, FINANCE DEPARTMENT
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

ACCOUNT OF Major Walter Cory, P. D. STATION Fort Finmore, Ind. PERIOD April 9 to 15, 1943 SHEET NO. 1
NAME AND LOCATION NAME BANK GROUP NO. 210-500 D. O. SYMBOL 210-500 1943
STATION NUMBER 1500

VOUCHER NO.	PAID TO	PAID BY CHECK	PAID IN CASH	TOTAL AMOUNT PAID	DISTRIBUTION OF TOTAL AMOUNT PAID BY APPROPRIATION (DISBURSING SYMBOL FOR ADVANCE ACCOUNTS)				
					210-500	Spec. Dep. All Others	Class A C&GS	Victory	Disb.
5604	Past Packing Co.	18,554.37		18,554.20	18,554.20				
5605	Standard Form No. 1046			25.00		25.00			
5606	A. P. Boone, Col. Inf.	13.10		13.10					
5607	Suppl. P/R Co. G. 24th Inf.		266.05	266.15	280.15				
5608	Civ. P/R Q.M.C.		2,975.91	3,631.12	3,631.12				
5609	Fed. Res. Bank, Chicago, Ill.	56.25		56.25			56.25		
	Total, This Report—4/15/43	\$18,621.02	\$3,241.94	\$22,573.12	\$22,478.17	\$13.10	\$25.00		
	Prior Accumulative Total—4/8/43	100.00	5,101.00	5,578.19	5,578.19				
	Total to Date—4/15/43	\$18,721.02	\$8,645.94	\$28,151.61	\$28,056.96	\$13.10	\$25.00		
							\$56.25		

App. III

ACCOUNTING FOR PUBLIC FUNDS

SCHEDULE OF COLLECTIONS

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 32
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

Measuring Symbol No. 210-500

SHEET NO. 1

VOUCHER NO. OF COLLECTIONS 712

19 13

ACCOUNT OF Major Walter Cory, F. D.

Fort Finance, Ind.

1500

PERIOD April 9 to 15,

STATION NUMBER

NAME AND LOCATION

NAME

DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT SERIAL NO. AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF TOTAL COLLECTIONS BY TYPE OF COLLECTION			
						CREDIT TO APPROPRIATION SALES & REVENUE	RECORDS	GENERAL FUND RECEIPTS	SPECIAL DEPOSITS
April 15									
5604	Fast Packing Co.		211275		9.83			9.83	
5605	Capt. Thad Eastwood, QMC, S.F. 1046	FD31 H431-03	212/30125		25.00				
5607	Suppl. P/R Co. G, 21st Inf.	QM 7 P 411-07	212/30502				4.92		
		FD31 H431-02	212/30125				8.40	.30	
			211330						.50
			218930.6		14.12				
Qash	Capt. Bob Ell, QMC. (O/Rat to Mr. Joe Snow, Civ. P/R You. No. 5608, April, 1943 Accts. Maj. Walter Cory, F.D.)	QM3512 H411-01	212/30502	68.60	68.60		68.60		
	Total, Section I, Coll. You. No. 712			\$68.60	\$117.55	\$25.00	\$81.92	\$10.13	\$0.50

WAR DEPARTMENT, FINANCE DEPARTMENT FORM 52 APPROVED BY COMPTROLLER GENERAL OF THE UNITED STATES NOV. 12, 1941.		SCHEDULE OF COLLECTIONS SECTION II		Disbursing Symbol No. 210-500		SHEET NO. 2	
ACCOUNT OF: Major Walter Cory, P. D.		STATION Fort Finance, Ind.		VOUCHER NO. D. O. COLLECTIONS		PERIOD April 9 to 15, 1943	
RANK		NAME AND LOCATION		STATION NUMBER		1500	
DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT AUTHORITY AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION	
						GENERAL FUND RECEIPTS	SPECIAL DEPOSITS
						SALES & REVENUE	TRUST FUNDS
April 15	W.D.F.D. Form No. 52, Section I						
712	Standard Form No. 1098	FD34 2431-02	212/50125	68.60	117.55	25.00	.50
713					93.17	81.92	
714	Maj. C. C. Pill, Standard Form 1044		213/10820	17.84	17.84	93.17	
715	Standard Form No. 1070		212/3502		191.71	1.00	177.71
	Total, This Report-4/15/43			\$116.44	\$117.55	\$72.84	\$178.21
	Prior Accumulative Total-4/8/43			575.00	650.39	293.10	205.27
	Total to Date-4/15/43			\$692.34	\$1,090.96	\$366.24	\$387.58
	Code Number	218930.1	218930.6	218910	218135.2		
	Total, This Report-4/15/43		.50	195.00	177.71		
	Prior Accumulative Total-4/8/43	8.70	5.67				
	Total to Date-4/15/43	98.70	\$6.17	\$195.00	\$177.71		

Standard Form No. 1000- Revised
Form approved by Comptroller General, U. S.
September 24, 1940
General Regulations No. 91-Revised

Coll. Vou. No. 713

Schedule No. _____

SCHEDULE OF CANCELED CHECKS

Sheet No. 1

War Department (Department or establishment) Finance Department (Bureau or office)
Submitted by Walter Cory, Major, F. D. at Fort Finance, Ind. #1500
(Name and title of disbursing officer) (Station)
Period April 15, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

DATE OF ISSUE	CHECK No	PAYEE	D. O. VOUCHER NUMBER APPLICABLE AND REASON FOR CANCELLATION	AMOUNT	APPROPRIATION OR FUND TO BE CREDITED (Symbol and title in full, in- cluding Expenditure Limitation)
1943					
March 15	4265	C. B. Still, Capt. Inf.	Vou. No. 5120; My account, March, 1943. Payee not entitled to pro- ceeds of check	\$ 93.47	212/30425 FSA 1942-43 FD 34 P 434-02
TOTAL,				\$ 93.47	

The amount of the above check(s) will be charged
on my Account Current for April, 1943,
under the appropriation(s) or fund(s) indicated.

Walter Cory
Walter Cory, Major, F. D.
(Disbursing clerk or accountable officer)

Date April 15, 1943

Forwarded _____, 19____

By _____
(Name)

Title _____

16-40700

FORMS COMPLETED APRIL 9 TO 15, 1943 App. III

Standard Form No. 1044-Revised
Form approved by Comptroller General U. S.
June 24, 1939

SCHEDULE OF COLLECTIONS

Cell. Vou. No. 714

Schedule No.

Sheet No. 1

War Department (Department or Establishment) Medical Corps (Bureau or Office)
 Received by C. C. Piel, Maj., M. C. Surgeon at Fort Finance, Ind. \$1500
 (Name) (Title) (Station)
 Period April, 1943 D. O. Symbol No. 210-500
 (Month or quarter ended)

DATE RECEIVED 1943	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	FUND TO BE CREDITED (Symbol and title in full)
<u>SALES OF MEDICINES TO CIVILIANS</u>					
April 3	30	Jones, H. C.	Charge for prescription No. 836 - Patient not in hospital	\$ 12.00	213/40820 R.M.S. 1943-44
4	31	Miller, Boyd C.	Charge for prescription No. 856 - Patient not in hospital	13.40	
7	32	Dickson, R. A.	Medicine charges, Patient in hospital April 1 to 7 incl.	14.00	
13	33	Wheeler, Fred D.	Medicine charges, Patient in hospital April 2 to 14 incl.	8.44	
TOTAL,				\$ 47.84	

Received April 15, 1943, subject to collection. Forwarded April 15, 1943

By Walter Cory (Disbursing clerk or accountable officer)
 By Walter Cory, Major, F. D. Title C. C. Piel, Maj., M. C.
 Surgeon

Certificate of Deposit No. dated

U. S. GOVERNMENT PRINTING OFFICE 10-1700

Standard Form No. 1070—Revised
Form approved by Comptroller General U. S.
June 24, 1939

Coll. Vou. No. 715

Schedule No. _____

SCHEDULE OF

Sheet No. 1

RETIREMENT AND DISABILITY FUND CREDITS

War Department

Finance Department

(Department or Establishment)

(Bureau or Office)

By Walter Cory, Major, F. D. Finance Officer Fort Finance, Ind. #1500

(Name)

(Title)

(Station)

Period April 1-15, 1943D. O. Symbol No. 210-500

(Month or quarter ended)

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS	D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS
5608		\$ 181.71			\$ 181.71
	Less: Deductions for Adjustments as noted below:				
	Payroll Adj. Schedule No. (Attached)	Approp. or Fund	Allet. No.	Purpose	Amt.
	2	212/30502	QM	\$512 441-01	\$4.00
		Total deductions			\$4.00
					- 4.00
		Net amount of deposit			\$ 177.71
TOTAL, FORWARD.....		\$ 181.71	TOTAL.....		\$ 177.71

Deposit(s) with Treasurer U. S.:

Check No. 4312, dated April 15/43, for \$ 177.71; C/D No. 11(CSRD) dated April 15/43
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-28210

Voucher No. 5605

Standard Form No. 1046-Revised
Form approved by Comptroller General U. S.
June 26, 1939

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS

Schedule No. _____

Sheet No. 1

War Department (Department or Establishment) Quartermaster Corps (Bureau or Office)

Made by Thad Eastwood, Capt., QMC Transportation Off. Fort Finney, Ind. #1500
(Name) (Title) (Station)Period April 15, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

DATE RECEIVED 1943	RECEIPT NUMBER	NAME OF REMITTER	DETAIL DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT TO BE TRANSFERRED TO REGULAR ACCOUNT	FUND TO BE CREDITED (Symbol and title in full)
April 15		Thad Eastwood, Captain, QMC	Money advanced by Col. A.P. Boone, Inf. to cover cost of trans- portation of excess baggage. Coll.Vou. 688 March/43 accts. Maj. Walter Cory, F.D.	\$25.00	212/30425 FSA 1942-43 FD 31 P 431-03
TOTAL,				\$25.00	

The Accountable Officer is authorized to transfer from Special Deposits to his Regular Account and deposit the total amount shown in the column headed "Amount to be Transferred to Regular Account."

Thad Eastwood
(Signature of approving officer)

Thad Eastwood

Title Captain, Q.M.C. Transportation Officer.

Certificate of Deposit No. _____ Dated _____

U. S. GOVERNMENT PRINTING OFFICE 16-1729

FORMS COMPLETED APRIL 9 TO 15, 1943 App. III

WAR DEPARTMENT
FINANCE DEPARTMENT
Form No. 58
Approved Nov. 24, 1940

WAR DEPARTMENT
FINANCE DEPARTMENT

RECEIPT FOR MISCELLANEOUS COLLECTIONS

To be executed in triplicate.
Original copy to be sent to Chief of Finance.
One copy to be furnished as receipt.
One copy to be retained by Disbursing Officer.

\$ 68.60 Fort Finance, Ind. April 15, 1943
(Station) (Date)
* Received in cash of Bob Eli, Captain, GAC Ft. Finance, Ind.
* Collected on Vouch. from }
Sixty-eight ----- Dollars and sixty ----- Cents.
on account of Overpayment on Voucher No. 5608, April, 1943, Major Walter Cory,
FD. Employee (Mr. Joe Snow) certified through error for period April 1 to 15 incl.
APP. 212/30502 S&TA 1942-43 P. A. QM 3512 P 441-01
which sum I have passed to the credit of the United States, and hold myself accountable therefor.
Symbol 210-500
* Stamps and words not applicable.

Walter Cory
WALTER CORY, MAJOR, Finance Department.

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Fort Finance, Ind. April 15, 1943 Deposit No. 11 (CSRD)
(Address of depositor and date sent) (To be filled in by depositor)
Walter Cory, Major, F. D. Disbursing Officer, Schedule No. 8
(Name of depositor) (Title) (To be filled in by depositor)
has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)
One hundred seventy-seven and ----- 71 Dollars
on account of 218135.2 - Contributions, CSRD&F
(Period April 1 to 15, 1943 incl.)
\$ 177.71
Collection Voucher No. 715
Symbol No. 210-500

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 2-12800 Comptroller.

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Fort Finance, Ind. April 15, 1943 Deposit No. 12 (TF)
(Address of depositor and date sent) (To be filled in by depositor)
Walter Cory, Major, F. D. Disbursing Officer, Schedule No. 8
(Name of depositor) (Title) (To be filled in by depositor)
has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)
Two hundred nine and ----- 87 Dollars
on account of Trust Funds (See reverse)
(Period April 1 to 15, 1943 incl.)
\$ 209.87
Symbol No. 210-500

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

U. S. GOVERNMENT PRINTING OFFICE 2-12800 Comptroller.

(Reverse of Form 1, Treasury Dept. - C/D #12 TF)

TRUST FUNDS

218910 - Deposits, Pay of the Army \$ 195.00

Deposits to Soldiers' Home Permanent Funds:

218930.1 - Court-Martial Fines 8.70
218930.6 - Withheld Pay, Army Maintenance, U.S. Soldiers' Home 6.17

Total \$ 209.87

APPENDIX IV

FORMS COMPLETED APRIL 16 TO 23, 1943

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App. IV

ACCOUNTING FOR PUBLIC FUNDS

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

Report No. 136
Date April 23, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of April 16 to 23, 194 3

Account Current (Standard Form No. 1019)
Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, 45B, and 45C)
Invoice of Funds Transferred (W.D. Form No. 326)
Cash Receipt for Funds Transferred (W.D. Form 327)
Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
☒ Schedule of Disbursements (W.D., F.D. Form No. 51)
☒ Schedule of Collections (W.D., F.D. Form No. 52)
Schedule of Transfers--Special Deposit (Standard Form No. 1046)
Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
Schedule of Canceled Checks (Standard Form No. 1098)
Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
Daily Report of Charge and Cash Sales (W.D. Form No. 346)
☒ Report of Sales (W.D., Q.M.C. Form No. 389)
Schedule of Collections (Standard Form No. 1044)
Abstract of Soldiers' Deposits (W.D., F.D. Form No. 11a)
Treasury Department Form No. 1 (revised)
☒ Soldiers' Deposits (W.D., F.D. Form 10)
Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
Standard Form No. 1096.

Disbursing Voucher Nos. 5610 to 5613 incl.
Number of Defense Aid Vouchers Inclosed None
Unused Voucher Numbers None
Vouchers Withheld None

Signed Walter Cory
Walter Cory, Major, Fin. Dept.
(Name and rank)

FORMS COMPLETED APRIL 16 TO 23, 1943 App. IV

SCHEDULE OF DISBURSEMENTS

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 51
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

ACCOUNT OF Major Walter Cory, F. D. RANK MAJOR STATION Fort Finance, Ind. NAME AND LOCATION 1500 PERIOD April 16 to 23, 1943 D. O. SYMBOL 210-500 SHEET NO. 1 GROUP NO. 6-728

VOUCHER NO.	PAID TO	PAID BY CHECK	PAID IN CASH	TOTAL AMOUNT PAID	DISTRIBUTION OF "TOTAL AMOUNT PAID" BY APPROPRIATION (USE DURING SYMBOL FOR ADVANCE ACCOUNTS)				TOTAL TRANSFERS
					210-500	Spec. Disbursement Transfers	Class A C&CS Disbursements	Transfers	
5610	Will Jones, Pvt.		34.08	53.33	53.33				
5611	Ring Telephone Co.	216.39		216.39	136.57	79.82			
5612	Collector of Internal Revenue	2.65		2.65		2.65			
5613	Collector of Internal Revenue	441.00		441.00				441.00	
	Total, This Report—4/23/43	\$ 633.04	\$ 34.08	\$ 666.37	\$ 169.90	\$82.47		\$411.00	
	Prior Accumulative Total—4/15/43	18,724.02	8,645.94	28,151.61	28,056.96	13.10	25.00	56.25	
	Total to Date—4/23/43	\$19,357.06	\$8,680.02	\$28,837.98	\$28,216.86	\$95.87	\$25.00	\$56.25	\$411.00

App. IV

ACCOUNTING FOR PUBLIC FUNDS

WAR DEPARTMENT, FINANCE DEPARTMENT
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

ACCOUNT OF Major Walter Cory, F. D. STATION Fort Finance, Ind. NAME Major Walter Cory, F. D.

SCHEDULE OF COLLECTIONS
SECTION I

Disbursing Symbol No. 210-500
SHEET NO. 1
VOUCHER NO. D. O. COLLECTIONS 716
PERIOD April 16 to 23, 19 43

1500 STATION NUMBER

DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT SERIAL NO. AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION				
						CREDIT TO APPROPRIATION		GENERAL FUND RECEIPTS	TRUST FUNDS	SPECIAL DEPOSITS
						SALES & REIMB.	IN FUNDS			
April 20 5610	Jill Jones, Pfc. F/S		211330				1.69			
			215815				.50		8.00	
			218930.1						3.76	
			218930.2						.10	
			218930.6		19.25					
Total Section I, Coll. Vou. No. 715					\$19.25		\$2.39		\$16.86	

FORMS COMPLETED APRIL 16 TO 23, 1943 App. IV

SCHEDULE OF COLLECTIONS

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 32
APPROVED BY CONTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

Disbursing Symbol No. 210-500

SHEET NO. 2

VOUCHER NO. D. O. COLLECTIONS

19 43

Fort Finance, Ind.

1500

PERIOD

April 16 to 23,

19 43

STATION NUMBER

NAME

STATION

Major Walter Cory, F. D.

NAME AND LOCATION

PERIOD

April 16 to 23,

19 43

STATION NUMBER

DATE AND VOUCHER NO.	REMITTER AND PURPOSE	PROCUREMENT SYMBOL AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION			
						CREDIT TO APPROPRIATION - REFUNDS	GENERAL FUND RECEIPTS	TRUST FUNDS	SPECIAL DEPOSITS
April 20									
716	W.D., F.D. Form No. 52, Section I				19.25		2.39	16.86	
717	Capt. R. E. Eagle, AGD, FD Form No. 10		218910	20.00	20.00			20.00	
718	Capt. Jack Short, QMC, QIC Form No. 389	P111-08	213/40504	408.76	408.76				
	Total, This Report-4/23/43			\$128.76	\$148.01		\$2.39	\$36.86	
	Prior Accumulative Total-4/15/43			692.34	1,090.96		34.88	387.58	82.47
	Total to date-4/23/43			\$1,121.10	\$1,538.97		\$37.27	\$124.44	\$82.47
	Code Number	218930.1	218930.6	218910	219135.2	218930.2			
	Total this Report-4/23/43	8.00	.10	20.00		8.76			
	Prior Accumulative Total-4/15/43	8.70	6.17	195.00	177.71				
	Total to Date-4/23/43	\$16.70	\$6.27	\$215.00	\$177.71	\$8.76			

WAR DEPARTMENT
Finance Department Form No. 10
Authorized June 10, 1921
Revised Mar. 2, 1935

Coll. You. No. 717
Walter Cory,
Major, F.D.
Ft. Finance, Ind.
Sta. No. 1500

SOLDIERS' DEPOSITS

Fort Finance, Ind.

(Enter date of deposit here) April 20, 1943

THE CHIEF OF FINANCE, Washington, D. C.

The following deposits have this day been made with Major. Walter Cory, F.D.

Finance Officer, U. S. Army.

(D. O. Sym. No. 210-500)

NAME (Enter surname first)	SERIAL NO.	RANK	ORGANIZATION	AMOUNT	
Baker, Arthur	14560051	T/4	Co. A, 24th Inf.	20	00
			Total	20	00

Each report will contain only the deposits made with a single Finance Officer on a given date. This report will be forwarded by the company commander, immediately after the deposit is made, direct to the Chief of Finance.

16-12482

R. T. Eagle,
Captain, A.G.D.
Personnel Officer

FOR BOMBS

4-1-43

TM 14-210

FORMS COMPLETED APRIL 16 TO 23, 1943 App. IV

REPORT OF SALES made during April, 1943 at Fort Finance, Ind. #1500By Jack Short, Capt., Q.M.C., Sales Officer Period April 5, 1943 to April 20, 1943

SECTIONS	SUBSISTENCE	EX-ARTICLES	C & F P 131-08	C & F P 431-08	OVERHEAD	
CHARGE SALES—LAST REPORT	\$1,610.23	\$ 11.26				
April 11	375.60					
16	310.90	3.14				
20	389.37					
TOTAL TO DATE	\$2,686.30	\$ 14.40				
DEDUCT FROM CHRG. SALES						
RATION CREDITS						
CHARGE SALE COLLECTIONS						
DELINQUENT ACCOUNTS						
TOTAL DEDUCTIONS						
BALANCE TO NEXT REPORT	\$2,686.30	\$ 14.40				
CASH SALES						
April 11	\$ 183.40					
16	115.03					
20	110.33					
CHARGE SALE COLLECTIONS						
TOTAL FOR DEPOSIT	\$ 408.76					
ADDED TO FUNDS TURNED IN						
RATION CREDITS						
DELINQUENT ACCOUNTS						
ACCUM. CR. LAST REPORT	\$ 214.50	\$ 20.00	\$ 52.40	\$ 6.50	\$ 5.03	
ACCUMULATED CREDIT						
FOR April 1943	\$ 623.26	\$ 20.00	\$ 52.40	\$ 6.50	\$ 5.03	

PROCUREMENT AUTHORITIES OR APPROPRIATIONS TO BE CREDITED

213/40504 - Replacing Supplies & Transportation
Army, 1943-44 (P111-08) \$408.76April 20, 1943
DATEWAR DEPARTMENT
Q. M. C. Form No. 300
Approved August 4, 1939*Jack Short*Jack Short, Capt., Q.M.C.
SALES OFFICER

RECEIVED FROM

4/20/43 Jack Short, Capt., Q.M.C.,
Sales Officer

IN CASH AND/OR CHECKS, \$408.76

WHICH TOGETHER WITH PROCUREMENT AUTHORITY
OR APPROPRIATION CREDITS FOR SUMS PREVIOUSLY
RECEIVED FOR AS SHOWN HEREON WILL APPEAR ON
MY ACCOUNT CURRENT FOR THE MONTH OF

April, 1943 Vou. No. 718

*Walter Cory*Walter Cory, Major, P. D.
FINANCE OFFICERMONTH April, 1943 VOU. NO. 44
(Sales officer's month and voucher number)

9-12085

CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Form 600 (Revised March 1941)
 Treasury Department, Fiscal Service, Treasurer, U. S.
 DEPOSITARY WILL DATE AND SIGN THIS AND SEND IT TO THE
 TREASURER U. S. WITH DAILY TRANSCRIPT OF SAME DATE

ORIGINAL

Fort Finance, Ind. April 20, 1943 Deposit No. 41
 (Address of depositor and date sent) (To be filled in by depositor)

Walter Cory Major, F. D.
 (Name of depositor) (Title including name of Department, or Agency)

has deposited with Huston National Bank Indianapolis, Ind.
 (Name of depository bank, or U. S. Treasurer's office) (Place)

Three hundred eighty-eight and - - - - - 64 Dollars
 100

For Credit, subject to check, in the regular disbursing account of

Walter Cory, Major, F. D.
 (Name of officer to be credited)

Fort Finance, Ind.
 (Address)

Note: A complete description and amount of each check should be listed on reverse hereof.

Symbol No. 210-500 \$ 388.64

SPACE BELOW TO BE USED BY DEPOSITARY ONLY
 I certify that the above amount has been received and credited in the account of the Treasurer of the United States on the date shown below. Amount credited is subject to deduction for uncollectible items included therein.

(Signature and title)

(Date of credit in U. S. Treasurer's account)

U. S. GOVERNMENT PRINTING OFFICE 16-12884

CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Form 600 (Revised March 1941)
 Treasury Department, Fiscal Service, Treasurer, U. S.
 DEPOSITARY WILL DATE AND SIGN THIS AND SEND IT TO THE
 TREASURER U. S. WITH DAILY TRANSCRIPT OF SAME DATE

ORIGINAL

Fort Finance, Ind. April 20, 1943 Deposit No. 42
 (Address of depositor and date sent) (To be filled in by depositor)

Walter Cory Major, F. D.
 (Name of depositor) (Title including name of Department, or Agency)

has deposited with Huston National Bank Indianapolis, Ind.
 (Name of depository bank, or U. S. Treasurer's office) (Place)

Ten thousand and - - - - - No Dollars
 100

For Credit, subject to check, in the regular disbursing account of

R. Roe, Captain F. D.
 (Name of officer to be credited)

Camp Crow, Ind.
 (Address)

Note: A complete description and amount of each check should be listed on reverse hereof.

Symbol No. 210-455 \$ 10,000.00

SPACE BELOW TO BE USED BY DEPOSITARY ONLY
 I certify that the above amount has been received and credited in the account of the Treasurer of the United States on the date shown below. Amount credited is subject to deduction for uncollectible items included therein.

(Signature and title)

(Date of credit in U. S. Treasurer's account)

U. S. GOVERNMENT PRINTING OFFICE 16-12884

FORMS COMPLETED APRIL 16 TO 23, 1943 App. IV

STATEMENT OF THE MONEY ACCOUNTABILITYof Walter Cory Major, F. D. Fort Finance, Ind.
(Name) (Rank) (Station)As of the Close of Business April 20, 1943
(Date)**STATEMENT OF RECEIPTS AND PAYMENTS**From April 1, 1943, to April 20, 1943.Balance due United States at end of preceding calendar month \$ 166,654.56**Add****RECEIPTS:**

Treasury warrants	\$ 33,000.00
Transfers from officers:	
By check	\$ 29,250.00
By cash	750.00
	30,000.00

Cash collections:

A.A.A. Repayments to appropriations	\$ 823.63
Trust Funds Miscellaneous receipts	215.00
Special deposits	101.22
	<u>1,139.85</u>

Voucher Collections on vouchers and Canceled Checks:

A.A.A. Repayments to appropriations	\$ 208.13
Trust Funds Miscellaneous receipts	31.75
Civil Service retirement and disability	177.71
Special deposits	176.50
Canceled checks	
	<u>594.09</u>
	<u>65,034.22</u>

TOTAL TO BE ACCOUNTED FOR \$ 231,688.78**Deduct****PAYMENTS:**

Disbursements per vouchers:	
By check	\$ 19,357.06
By cash	8,690.02
By collections on vouchers	900.90
	<u>\$ 28,947.98</u>

Transfers to officers:

By check	\$ 10,000.00
By cash	300.00
	<u>10,300.00</u>

Deposited to credit Treasurer of the United States	<u>3,299.83</u>
--	-----------------

TOTAL PAYMENTS \$ 42,437.61BALANCE DUE UNITED STATES AS OF THE CLOSE OF BUSINESS \$ 189,250.97

Under the authority of the Secretary of War
dated January 1, 1943, I am authorized to keep \$ 4,000.00 cash on hand. I
am disbursing under bond dated June 30, 1942, in the amount of \$ 10,000.00
(If not bonded, so state)

I CERTIFY that the foregoing statement and the statement on the reverse hereof are correct, and that the balance due the United States at the close of business as shown on the above statement represents my true money accountability as of that date.

Walter Cory
(Name and rank of disbursing officer)
WALTER CORY
Major, Finance Dept.

{form}

Form 3, I. G. D. (Revised)

App. IV

ACCOUNTING FOR PUBLIC FUNDS

DISTRIBUTION OF FUNDS AT DATE OF INSPECTION

Symbol No. 210-500

Last check drawn, No. 1316

Balance last depositary statement including the business of <u>March, 1943</u> (Date)	\$ <u>176,903.55</u>
Deposited since above statement	<u>66,102.91</u>
TOTAL CREDITS	\$ <u>243,006.46</u>
Less outstanding checks	<u>55,136.52</u>
Amount on deposit	\$ <u>137,569.94</u>
Cash on hand	<u>1,681.03</u>
Cash in hands of agent officers and travelers	<u>Nothing</u>
TOTAL BALANCE ON DEPOSIT AND ON HAND	\$ <u>189,250.97</u>

I have verified the money accountability of Walter Cory, Major, F. D.
stationed at Fort Finance, Ind. as of the close of business April 20, 1943
(Date)

The manner of conducting the business, operating the office, keeping the records, making deposits, and issuing checks appear to conform to the law and regulations, except as follows:

(To be completed by the Inspector)

_____, 19____, FRED GILBERT Inspector General
Colonel, I. G. D.

Note: This space for use of Office of The Inspector General

Balance due United States as of _____, 19____, is in agreement with the records
(End of calendar month preceding inspection)
of the Accounting Division, Office, Chief of Finance.

_____, 19____

Form 9, I.O.D. (Revised)
Approved March 4, 1943

REPORT OF AN INSPECTION

AND

STATEMENT OF THE MONEY ACCOUNTABILITY

OF

Walter Cory

Major, Fin. Dept., U. S. A.,

AS

Accountable Disbursing Officer

STATIONED AT

Fort Finance, Indiana

INSPECTED BY

Fred Gilbert

Inspector General

The 21st day of April, 1943

U. S. GOVERNMENT PRINTING OFFICE 16-38887-1

APPENDIX V

FORMS COMPLETED APRIL 24 TO 30, 1943

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Standard Form No. 1070.....	2406
Standard Form No. 1096 (Class A Pay Res. C&CS).....	2407
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W. D., F. D. Form No. 53.....	2409
Treasury Department Form No. 6599 (CD #43).....	2409
Treasury Department Form No. 1 (CD #1 (AAA-UB)).....	2409
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Treasury Department Form No. 1 (CD #13 (TF)) (face).....	2410
Treasury Department Form No. 1 (CD #13 (TF)) (reverse).....	2410
W. D., F. D. Form No. 11a.....	2411
W. D., F. D. Form No. 31 (face).....	2412
W. D., F. D. Form No. 31 (reverse).....	2412

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

FINAL

Report No. 137
Date April 30, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of April 24 to 30 1943.

☐ Account Current (Standard Form No. 1019)
☐ Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, and 45B, and 45C)
☐ Invoice of Funds Transferred (W.D. Form No. 326)
☐ Cash Receipt for Funds Transferred (W.D. Form 327)
☒ Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
☒ Schedule of Disbursements (W.D., F.D. Form No. 51)
☒ Schedule of Collections (W.D., F.D. Form No. 52)
☐ Schedule of Transfers—Special Deposit (Standard Form No. 1046)
☒ Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
☐ Schedule of Canceled Checks (Standard Form No. 1098)
☐ Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
☐ Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
☐ Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
☐ Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
☐ Daily Report of Charge and Cash Sales (W.D. Form No. 346)
☐ Report of Sales (W.D., Q.M.C. Form No. 389)
☐ Schedule of Collections (Standard Form No. 1044)
☒ Abstract of Soldiers' Deposits Repaid (W.D. Form No. 11a)
☒ Treasury Department Form No. 1 (revised)
☐ Soldiers' Deposits (W.D., F.D. Form 10)
☐ Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
☒ Standard Form No. 1096.

Disbursing Voucher Nos. 5614 to 5615 incl.
 Number of Defense Aid Vouchers Inclosed None
 Unused Voucher Numbers None
 Vouchers Withheld None

Signed Walter Cory
 WALTER CORY, Major, Fin. Dept.
 (Name and rank)

FORMS COMPLETED APRIL 24 TO 30, 1943 App. V

4-75-3

SCHEDULE OF DISBURSEMENTS

WAR DEPARTMENT, FINANCE DEPARTMENT
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

GROUP NO. _____ SHEET NO. 1
 ACCOUNT OF Major, Walter Cory, P. D. STATION Port Finance, Ind. 1500 PERIOD April 24 to 30, 1943
 NAME AND LOCATION NAME DATE

VOUCHER NO.	PAID TO	PAID BY CHECK	PAID IN CASH	TOTAL AMOUNT PAID	DISTRIBUTION OF TOTAL AMOUNT PAID - BY APPROPRIATION (DISBURSING SYMBOL FOR ADVANCE ACCOUNTS)				Spec. Dep. All Others Disbursement	Class A C&GS Disbursements	Victory Transfers	Tax Advances Transfers
					210-500							
5614	P/R Co. P, 24th Inf.	18.00	2,119.86	2,174.29	2,174.29							
5615	Civ. P/R Q.M.C.		3,055.80	3,725.50	3,725.50							
	Total, This Report-4/30/43	\$ 18.00	\$5,175.66	\$5,899.79	\$5,899.79							
	Prior Accumulative Total-4/23/43	19,357.06	8,690.02	28,037.98	28,216.86	95.87	25.00	56.25			441.00	
	Total to Date-4/30/43	\$19,375.06	\$13,855.68	\$34,737.77	\$34,116.65	\$95.87	\$25.00	\$56.25			\$441.00	
I certify that the vouchers paid by me under Army Account of Advances are properly chargeable to the appropriation shown on the vouchers, and that such payments were authorized under the allotments cited. <i>Walter Cory</i> Major, Finance Dept. Disbursing Officer												

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 52
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

ACCOUNT OF Major Walter Cory, P. D. NAME STATION Fort Finance, Ind. 1500 STATION NUMBER

SCHEDULE OF COLLECTIONS
SECTION I

Disbursing Symbol No. 210-500
SHEET NO. 1
VOUCHER NO. D. O. COLLECTIONS 719
PERIOD April 21 to 30, 19 43

DATE AND VOUCHER NO. 1943	REMITTER AND PURPOSE	PROCUREMENT AUTHORITY AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION			
						CREDIT TO APPROPRIATION SALES & REIMB.	REFUNDS	GENERAL FUND RECEIPTS	SPECIAL DEPOSITS
April 30 5614	P/R Co. P, 24th Inf.	FD74 Hall-01	212/30125					18.00	
			211/330					6.74	
			215215					10.50	
			218930.6		36.13				1.19
	Total Section I, Coll. You. No. 718				\$36.13			\$18.00	\$1.19
								\$17.24	\$1.19

FORMS COMPLETED APRIL 24 TO 30, 1943 App. V

WAR DEPARTMENT, FINANCE DEPARTMENT
FORM 11
APPROVED BY COMPTROLLER GENERAL OF
THE UNITED STATES NOV. 12, 1941.

Disbursing Symbol No. 210-500
SHEET NO. 2
VOUCHER NO. P. O. COLLECTIONS
APRIL 24 TO 30, 1943

ACCOUNT OF Major Walter Cory, F. D. STATION Fort Finance, Ind. 1500 PERIOD April 24 to 30, 1943

NAME NAME AND LOCATION STATION NUMBER

DATE AND VOUCHER NO. 1943	REMITTER AND PURPOSE	PROCUREMENT AUTHORITY AND PURPOSE	APPROPRIATION OR FUND TO BE CREDITED	CASH COLLECTIONS	TOTAL COLLECTIONS	DISTRIBUTION OF "TOTAL COLLECTIONS" BY TYPE OF COLLECTION			SPECIAL DEPOSITS
						SALES & REVENUE	GENERAL FUND RECEIPTS	TRUST FUNDS	
April 30									
719	W.D., F.D. Form No. 52, Section I				36.43		18.00	17.24	1.19
720	Standard Form No. 1070		218135.2		185.80			185.80	
	Total, This Report—4/30/43				\$222.23		\$18.00	\$17.24	\$186.99
	Prior Accumulative Total—4/23/43			1,121.10	1,538.97	775.00	219.79	37.27	124.44
	Total to Date—4/30/43			\$1,121.10	\$1,761.20	\$775.00	\$237.79	\$54.51	\$611.43
721	Standard Form No. 1096, Cl. A Pay Re., CACS		S.D.	18.75	748.75		5.00		743.75
	Standard Form No. 1096, V. Tax, 21P-3859		S.D.		230.40		2.40		228.00
722	Grand Total—4/30/43			\$1,139.85	\$2,740.35	\$775.00	\$245.19	\$54.51	\$611.43
	Code Number	218930.1	218930.6	218910	218135.2	218930.2			
	Total, This Report—4/30/43		1.19		185.80				
	Prior Accumulative Total—4/23/43	16.70	6.27	215.00	177.71	8.76			
	Total to Date—4/30/43	\$16.70	\$7.46	\$215.00	\$363.51	\$8.76			

Walter Cory
Major, Finance Dept.
Disbursing Officer

Standard Form No. 1070-Revised
Form approved by Comptroller General U. S.
June 28, 1939

Coll. Vou. No. 720

Schedule No. _____

SCHEDULE OF

Sheet No. 1

RETIREMENT AND DISABILITY FUND CREDITS

War Department Finance Department
(Department or Establishment) (Bureau or Office)
By Walter Cory, Major, F. D. Finance Officer Fort Finance, Ind. #1500
(Name) (Title) (Station)
Period April 16-30, 1943 D. O. Symbol No. 210-500
(Month or quarter ended)

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS	D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	AMOUNT OF RETIREMENT DEDUCTIONS
5615		\$ 185.80			\$ 185.80
TOTAL, FORWARD		\$ 185.80	TOTAL		\$ 185.80

Deposit(s) with Treasurer U. S.:

Check No. 4320, dated April 30/43, for \$ 185.80; C/D No. 12(CSRD) dated April 30/43
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____
 Check No. _____, dated _____, for \$ _____; C/D No. _____ dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-2285

FORMS COMPLETED APRIL 24 TO 30, 1943 App. V

Standard Form No. 1006
Form approved by Comptroller General U. S.
June 26, 1939CLASS "A" PAY... O & O S
SCHEDULE OF VOUCHER DEDUCTIONSColl. Vou. No. 721

Schedule No. _____

Sheet No. 1

April 30, 1943

(Date)

War Department

(Department or Establishment)

Finance Department

(Bureau or Office)

Made by Walter Cory, Major, F. D.

(Name)

Finance Officer

(Title)

Fort Finance, Ind. #1500

(Station)

Period April 30, 1943

(Month or quarter ended)

D. O. Symbol No. 210-500

D. O. VOUCHER NUMBER	BUREAU OR OFFICE VOUCHER NUMBER	APPROPRIATION AMOUNT FUNDS TO BE CARRIED (Symbol and title in full)	AMOUNT OF DEDUCTION	CASH PAID
		"Class A Pay Reservation Account—Civilian and Cash Sales."		
Cash	Roy Akin, 6381582, Pvt. QMC, Ft. Finance, Ind.			\$ 18.75
5608			\$ 362.50	
5615			367.50	
		Total	\$ 730.00	
Less: Deductions for Adjustments as noted below:				
Payroll Adj. Schedule No. <u>2</u> * (Attached)	Approp. or Fund <u>212/30502</u>	Allot. No. <u>QM 3512</u> Purpose <u>441-01</u> Amt. <u>\$5.00</u>		
		Total deductions <u>\$5.00</u>	- 5.00	
• NOTE: The Payroll Adjustment Schedule in support of this adjustment appears on PAGE _____, (Coll. Vou. No. 715)				
TOTAL,			\$ 725.00	\$ 18.75

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

Walter Cory
WALTER CORY, Major, F. D.

(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

U. S. GOVERNMENT PRINTING OFFICE 10-2888

App. V

ACCOUNTING FOR PUBLIC FUNDS

Standard Form No. 1004
Form approved by Comptroller General U. S.
June 24, 1935

VICTORY TAX
SCHEDULE OF VOUCHER DEDUCTIONS

Coll. Vou. No. 732

Schedule No. _____

Sheet No. 1Date April 30, 1943

(Date)

War Department

(Department or Establishment)

Finance Department

(Bureau or Office)

Made by Walter Cory, Major, F. D.

(Name)

Finance Officer

(Title)

Fort Finance, Ind. #1500

(Station)

Period April 30, 1943

(Month or quarter ended)

D. O. Symbol No. 210-500

D. O. VOUCHER NUMBERS	BUREAU OR OFFICE VOUCHER NUMBERS	APPROPRIATION AMOUNTS FUNDED TO BE CREDITED (Symbol and title in full)	AMOUNT OF DEDUCTIONS	REMARKS
		"217-5859--Special Deposit, Victory Tax withheld from Salaries of Federal Employees, War Dept."		
5608			\$ 114.00	
5615			116.40	
		Total	\$ 230.40	
Less: Deductions for Adjustments as noted below:				
Payroll Adj. Schedule No. Approp. *(Attached) or Fund Allot. No. Purpose Amt.				
2	212/30502	QM 3512 441-01	\$2.40	
		Total deductions	\$2.40	- 2.40
• NOTE: The Payroll Adjustment Schedule in support of this adjustment appears on PAGE____, (Coll. Vou. No. 715)				
TOTAL			\$ 228.00	

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

Walter Cory
WALTER CORY, Major, F. D.
(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____

U. S. GOVERNMENT PRINTING OFFICE 16-2228

FORMS COMPLETED APRIL 24 TO 30, 1943 App. V

WAR DEPARTMENT
TREASURY DEPARTMENT
Form 14-210
Approved Dec. 5, 1942

DATE April 30, 1943No. 1

DEPOSITS OF UNEXPENDED BALANCES

(Advance Report of Deposits to Personal Credit of Disbursing
Funds on Treasury Department Form No. 1, Revised)

DISBURSING OFFICER <u>Walter Cory</u> <u>Major, F.D.</u> STATION <u>Fort Finance, Ind.</u> <u>1500</u>			
(Name) (Rank) (Name) (Number)			
Disbursing Symbol No.	Certificate of Deposit No.	Appropriation or Fund To Be Credited	Amount
21-500	1 (AAA-UB)	21X0000 Army Account of Advances	\$65,000.00

U. S. GOVERNMENT PRINTING OFFICE 16-52428-5

Walter Cory
Walter Cory (Name)

Major, F.D.
(Rank)

CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT

Form 444 (Revised March 1941)
Treasury Department, Fiscal Service, Treasurer, U. S.
IMPORTANT: WILL DATE AND SIGN THIS AND SEND IT TO THE
TREASURER U. S. WITH DAILY TRANSCRIPT OF SAME DATE

Fort Finance, Ind. April 30, 1943 Deposit No. 43
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory Major, F.D.
(Name of depositor) (Title including name of Department, or Agency)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository bank, or U. S. Treasurer's office) (Place)

Four hundred forty-seven and - - - - - 05 Dollars
100

For Credit, subject to check, in the regular disbursing account of

Walter Cory, Major, F.D. Symbol No. 210-500 \$ 447.05
(Name of officer to be credited)

Fort Finance, Ind.
(Address)

Note: A complete description and amount of each check should be listed on reverse hereof.

SPACE BELOW TO BE USED BY DEPOSITARY ONLY
I certify that the above amount has been received and credited in the account of the Treasurer of the United States on the date shown below. Amount credited is subject to deduction for uncollectible items included therein.

(Signature and title)

(Date of credit in U. S. Treasurer's account)

U. S. GOVERNMENT PRINTING OFFICE 16-52428-6

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised - ORIGINAL)
TREASURY DEPT. - FIN. SER. AND TOL. SER.
Depositing all checks, etc., and forwarding the same to the Treasurer of the Treasury Department, Fiscal Service, Treasurer, U. S. with daily transcript of same date

Fort Finance, Ind. April 30, 1943 Deposit No. 1 (AAA-UB)
(Address of depositor and date sent) (TO BE FILLED IN BY DEPOSITOR)

Walter Cory, Major, F.D. Disbursing Officer, Schedule No. 8
(Name of depositor) (Title) (TO BE FILLED IN BY DEPOSITOR)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)

Sixty-five thousand and - - - - - No Dollars
100

on account of 21X0000 Army Account of Advances
(Unexpended Balances)

Symbol No. 210-500 \$ 65,000.00

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.

(Date credited)

Cashier.

U. S. GOVERNMENT PRINTING OFFICE 9-15000

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised)—ORIGINAL
TREASURY DEPT.—DR. BERO. AND WALKERS
Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with daily knowledge of same date

Port Finance, Ind.. April 30, 1943 *Deposit No. 12 (CSRD)*
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory, Major, F. D. Disbursing Officer, *Schedule No. 8*
(Name of depositor) (Title) (To be filled in by depositor)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)

One hundred eighty-five and - - - - - 80 Dollars
on account of 218135.2 - Contributions, CSRD:DF
(Period April 16 to 30, 1943 incl.)

Collection Voucher No. 719
Symbol No. 210-500

\$ 195.80

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
(Date credited)
U. S. GOVERNMENT PRINTING OFFICE 2-12222 Cashier.

(THIS DEPOSIT IS NOT SUBJECT TO CHECK)

Form 1 (Revised)—ORIGINAL
TREASURY DEPT.—DR. BERO. AND WALKERS
Depository will date, sign, and forward this to the Secretary of the Treasury through the Treasurer of the United States, with daily knowledge of same date

Port Finance, Ind. April 30, 1943 *Deposit No. 13 (TF)*
(Address of depositor and date sent) (To be filled in by depositor)

Walter Cory, Major, F. D. Disbursing Officer, *Schedule No. 8*
(Name of depositor) (Title) (To be filled in by depositor)

has deposited with Huston National Bank Indianapolis, Ind.
(Name of depository) (Place)

Thirty-eight and - - - - - 05 Dollars
on account of Trust Funds (See reverse)
(Period April 16 to 30, 1943 incl.)

Symbol No. 210-500

\$ 38.05

I certify that the above amount has been received and credited in the account of the Treasurer of the U. S.
(Date credited)
U. S. GOVERNMENT PRINTING OFFICE 2-12222 Cashier.

(Reverse of Form 1, Treasury Dept. - C/D #13 TF)

TRUST FUNDS

218910 - Deposits, Pay of the Army \$ 20.00

Deposits to Soldiers' Home Permanent Fund:

218930.1 - Court-Martial Fines	8.00
218930.2 - Court-Martial Fines (DD)	8.76
218930.6 - Withheld Pay, Army Maintenance, U.S. Soldiers' Home	1.29
Total	\$ 38.05

Form No. 31
WAR DEPARTMENT
FINANCE DEPARTMENT
Approved August 1, 1942

CLASS I

Fiscal Year Serial No. 25

APPROPRIATION AND ALLOTMENT ADJUSTMENT

Adjustment of expenditures ☐; receipts ☒ in the account of—

Major Walter Cory, Fin. Dept. Inda at Fort Finance, Inda Station No. 1500 Date April 30, 19 43
(Rank) (Name) (Service) (Name of station)

Voucher No.	Calendar Year and Month	REPORTED AS—			SHOULD HAVE BEEN REPORTED AS—		
		APPROPRIATION OR FUND (GAO Code No.)	ALLOTMENT SERIAL AND PURPOSE NUMBER	AMOUNT	APPROPRIATION OR FUND (GAO Code No.)	ALLOTMENT SERIAL AND PURPOSE NUMBER	AMOUNT
5610	April	218930.1		\$ 8.00	218930.2		\$ 8.00

(See Reverse of This Form)

(Reverse of W.D., F.D. Form No. 31)

REASONS FOR ADJUSTMENTS

The adjustments called for on the face of this form are necessary for the following detailed reasons:

The accrued Court-Martial Fine of \$8.00 appearing on Voucher No. 5610 for April, 1943 was erroneously credited to Code Number 218930.1, whereas the collection should have been credited to 218930.2 as per Par. 8c(2), F.C.D-5.

SIGNED Walter Cory
WALTER CORY, Major, F. D.
Disbursing Officer

APPENDIX VI

FORMS COMPLETED MAY 1 TO 2, 1943

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ACCOUNTING FOR PUBLIC FUNDS

RECAPITULATION OF EXPENDITURES AND REQUEST FOR FUNDS

**To: CHIEF OF FINANCE, U. S. ARMY,
Washington, D. C.**

3-10849

[illegible]

NOTE.—Omit appropriation titles, etc., with reference to funds disbursed under "Army Account of Advances."

3. Relieved by _____, 19____ (Par. 20, F. C. No. B-1.)
(Name and rank of successor) (Date)

1st Ind. Walter Cory
WALTER CORY, Major, F.D., Finance Officer.

FAC
War Department, Office Chief of Finance, Washington, D. C.
To:

1. Requisitions have been drawn to have funds placed to your official credit in the amount of the replacements as requested above.

STATEMENT OF DEPOSITARY ACCOUNT AND REPORT OF CHECKS DRAWN

Checks drawn and statement of the depository account of Walter Cory

Major, Finance Department Symbol No. 210-500
(Disbursing officer)

Finance Department Ft. Finance, Ind. #1500
(Department) (Location or station)

with the Treasurer of the United States (or other depository) for the month of
April, 19 43:

Check book balance at close of business.	
<u>March</u> , 19 <u>43</u> .	<u>\$165,740.96</u>
Deposits entered on check book during	
<u>April</u> , 19 <u>43</u> as per attached	
list of certificates of deposit. (1)	<u>63,389.85</u>
Checks canceled during <u>April</u> ,	
19 <u>43</u> .	<u>93.47</u>
Adjustments (explain individually).	
Total	<u>229,223.88</u>
Checks drawn during <u>April</u> , 19 <u>43</u>	
as per attached carbon copies of checks (2)	<u>\$116,770.79</u>
Adjustments (explain individually)	<u>116,770.79</u>
Check book balance at close of business, <u>April 30</u> ,	
19 <u>43</u> .	<u>112,453.09</u>
Deposits in transit for deposit to checking account, not yet	
credited (per list attached) \$	<u> </u>

I certify that the above statement is correct and the list (or carbon copies of checks furnished which are true copies) of checks, includes all checks drawn by me on the Treasurer of the United States (or on a specially designated depository to be named by the disbursing officer) under the symbol number and during the month stated.

Walter Cory

WALTER CORY Major, F.D.
(Disbursing officer)

Footnotes: (1) One copy of each of the following named Schedules to the Account Current should be attached herewith in support of this figure.

Schedule of Accountable (war) Warrants	Incl 1
Schedule of Transfers From Others	2
Schedule of Deposits to Official Credit	3
Schedule of Deposits in Transit	4
(2) Attached	5

W.D., F.D. Form No. 29
(Revised)

LETTER OF TRANSMITTAL

Report No. 138
Date May 2, 1943

Station Fort Finance, Ind. 1500
Name Number

TO: The Army Regional Accounting Office, Chicago, Ill.

Herewith money account papers for the period of May 1 to 2 194 3

☒ Account Current (Standard Form No. 1019)
☒ Funds Intrusted to Agents (W.D., F.D. Form 45, 45A, 45B, and 45C)
☒ Invoice of Funds Transferred (W.D. Form No. 326)
☒ Cash Receipts for Funds Transferred (W.D. Form 327)
Deposits of Unexpended Balances (W.D., F.D. Form No. 53)
Schedule of Disbursements (W.D., F.D. Form No. 51)
Schedule of Collections (W.D., F.D. Form No. 52)
Schedule of Transfers—Special Deposit (Standard Form No. 1046)
Schedule of Retirement & Disability Fund Credits (Standard Form No. 1070)
Schedule of Canceled Checks (Standard Form No. 1096)
Abstract of Authorized Sales of Supplies other than Subsistence Stores (W.D. Form No. 322)
Abstract of Funds Received on Account of Sales of Medicine to Civilians (W.D. Form No. 322a)
Abstract of Funds Received from Sales of Services (W.D. Form No. 323)
Account of Sales of Public Property at Public Auction or on Sealed Proposals (W.D. Form No. 325)
Daily Report of Charge and Cash Sales (W.D. Form No. 346)
Report of Sales (W.D., Q.M.C. Form No. 389)
Schedule of Collections (Standard Form No. 1044)
Abstract of Soldiers' Deposits Repaid (W.D., F.D. Form No. 11a)
Treasury Department Form No. 1 (revised)
Soldiers' Deposits (W.D., F.D. Form 10)
Advice of Contract Advances and Recoupment Thereof (W.D., F.D. Form 55)
Standard Form No. 1096.

Disbursing Voucher Nos. to incl.
Number of Defense Aid Vouchers Inclosed None
Unused Voucher Numbers None
Vouchers Withheld None

Signed Walter Cory
WALTER CORY, Major, Fin. Dept.
(Name and rank)

ACCOUNT CURRENT

Approved Form No. 100-1, Rev. 1-27-41

Account current of Walter Cory, Corp., Finance Department Title Disbursing Officer

From April 1, 1943 to April 30, 1943, both dates inclusive, under official bond dated June 30, 1942 & April 1, 1942, for July 1, 1942.

Department Finance Department Symbol 210-500 WAR

Branch Fort Finmore, Indiana Symbol Regular & Special Deposits

Station \$1500 Amount Amount

APPROPRIATION, FUND, AND ACCOUNT TITLES	RECEIPTS			PAYMENTS			BALANCE DUE TO UNITED STATES
	Balance Due From Prior Account	Accruals & Advances	Transfers From Others	Disbursements	Treasury Disbursements	Transfers To Others	
DISBURSING SECTION							
Army Account of Advances							
Symbol Number 210-500	165,199 31	33,000 00	30,000 00	34,116 65	65,000 00	10,300 00	116,792 66
COLLECTION SECTION							
Army Account of Advances	2,036 75				2,036 75		1,076 70
Trust Fund Receipts (other than CSRRP)	875 50				1,123 12		
Civil Service Retirement & Disability Fund					363 51		
Total Collection Section	2,912 25				3,523 38		1,076 70
SPECIAL DEPOSIT SECTION							
Class A Pay Reservation Account	74 50				56 25		162 70
21 P-5859-Victory Tax	141 00				141 00		228 70
Special Deposits-All Others	51 50				55 87	25 00	16 10
Total Special Deposit Section	513 00				566 12	25 00	1,006 10
Total	166,651 56	33,000 00	30,000 00	34,712 77	68,523 38	10,325 00	118,833 46

I certify that the above is a full, true, and correct account of all moneys coming into my possession on account of the United States during the period stated, under my official bond dated June 30, 1942 & April 1, 1942, except amounts reported in the following accounts rendered under the said bond:

The balance of \$118,833.46 is held as stated on the reverse hereof. Walter Cory, Inc. May 2/43 Disbursing Officer

WALTER CORY, INC., F.D.

ACCOUNTING FOR PUBLIC FUNDS

Department War Bureau Finance

of

Symbol

03.13 DISBURSING CASH ACCOUNT

[illegible]

03.17 COLLECTION ACCOUNT

[illegible]

We, the undersigned, have verified the cash on hand stated above by actual count and have examined the salary advances and deferred pay rolls and certify the amounts to be correct.

JOHN DOE

Captain, Q.M.C.,
(True)

April 30
(Date)

PAUL LITTLE

(Signature)

2nd Lieut., Inf.
(Title)

ANALYSIS OF BALANCE DUE UNITED STATES

		Net balance*
08.11	D.O. checking account, symbol 210-500	\$ 112,153.99
08.112	D.O. checking account, symbol	
08.113	D.O. checking account, symbol	
08.12	Disbursing officer's cash 210-500	2,366.72
08.14	Salary advances	
08.15	Advances to travelers	
08.152	Advances to agent officers 210-500	4,113.65
08.16	Deferred pay rolls	
08.17	Collections, un deposited	
08.18	Deposits in transit	
Otherwise kept (manner and authority for so keeping)		
Total		\$ 118,333.36

Otherwise kept (manner and authority for so keeping)

TOTAL..

*Note.—When part of the balance is in foreign currency, the amount of the foreign currency must be stated.

ENCLOSURES

ENCLOSURES		Sent by D.O.		Rec'd in D.O.		EXAMINED AND APPROVED, EXCEPT AS NOTED BELOW OR IN LETTER OF EXCEPTIONS, AND REFERRED TO THE GENERAL ACCOUNTING OFFICE.
		Insert check, <i>✓</i>				
1.	Schedule of accountable warrants					
2.	Schedule of collections			X		
3.	Schedule of adjustments					
4.	Schedule of retirement fund credits			X		
5.	Schedule of transfers (from others)			X		
6.	Schedule of canceled checks			X		
7.	Schedule of disbursements			X		
8.	Schedule of deposits, Form No. 1, revised			X		
9.	Schedule of transfers (to others)			X		
10.	Schedule of checking account balances					
11.	Schedule of cash disbursements					
12.	Schedule of advances under Bute. Exp. Act, 1924					
13.	Schedule of advances to agent officers			X		
14.	Schedule of deposits, Form No. 5599					
15.	Schedule of deposits in transit					
16.	Schedule of checks for Cash			X		
	Adjustment vouchers					
	Collection vouchers 798				722	
	Disbursement vouchers 5601				5615	

(Type)

 (Date)

U. S. GOVERNMENT PRINTING OFFICE: 1967-110-25

App. VI

ACCOUNTING FOR PUBLIC FUNDS

Improved Form
Enclosure No. 5.

War Department
Finance Office
Fort Finance, Ind.,
Station No. 1500

Major Walter Cory, F.D.
(name and rank)

Disbursing Officer
(title)

SCHEDULE OF TRANSFERS (FROM OTHERS) FOR THE MONTH OF APRIL, 1943
(date)

DATE RECEIVED 1943	TRANSFERRED FROM		TRANSFERRED BY			TOTAL TRANSFERRED TO SYM. 710-500
	NAME	SYMBOL NO.	CASH	CHECK	C.D. NO.	
April 15	Capt. Paul Clark, F.D.	210-223	\$750.00	\$29,250.00	83	\$30,000.00
		TOTAL:	\$750.00	\$29,250.00		\$30,000.00

Improvised Form
Enclosure No. 8

War Department
Finance Department
Fort Finance, Ind.,
Station No. 1500

Major Walter Cory, F.D.
(name and rank)

Disbursing Officer
(title)

SCHEDULE OF DEPOSITS, T.D. FORM NO. 1

FOR THE MONTH OF APRIL, 1943
(date)

DATE 1943	CERTIFICATE OF DEPOSIT NUMBER	AMOUNT	DISBURSING SYMBOL	DEPOSITARY
April 4	7(AAA-Coll)	\$2,036.75	210-500	Huston Nat'l Bank, Indianapolis Ind.
	11(TF)	875.50	do	do
15	11(CSRD)	177.71	do	do
	12(TF)	209.87	do	do
30	1(AAA-UB)	65,000.00	do	do
	12(CSRD)	185.50	do	do
	13(TF)	38.05	do	do
	TOTAL:	\$68,523.68		

FORMS COMPLETED MAY 1 TO 2, 1943

App. VI

Improvised Form
Enclosure No. 9.

War Department
Finance Office
Fort Finance, Ind.,
Station No. 1500

Major Walter Cory, F.D.
(name and rank)

Disbursing Officer
(title)

SCHEDULE OF TRANSFERS (TO OTHERS) FOR THE MONTH OF APRIL, 1943
(date)

DATE 1943	TRANSFERRED TO		TRANSFERRED BY				TOTAL TRANSFERRED FROM SYM. 210-500
	NAME	SYMBOL NO.	CASH	CHECK	CHECK NO.	C.D. NO.	
April 20	Capt. R. Roe, F.D.	210-455	\$300.00	\$10,000.00	4316	42	\$10,300.00
TOTAL:			\$300.00	\$10,000.00			\$10,300.00

WAR DEPARTMENT
Form No. 887
Approved by the Comptroller of the
Treasury April 20, 1944

WAR DEPARTMENT

CASH RECEIPT FOR FUNDS TRANSFERRED

(To be completely filled in before signature by Receiving Officer. To be used only when cash is transferred)

Received of Walter Cory, Major, F. D. Symbol No. 210-500, U. S. A.,
this Twentieth day of April, 1943, in cash, the sum
of Three hundred dollars and No cents
Finance Department funds transferred by invoice dated April 20, 1943
(Name of Bureau)

APPROPRIATION AMOUNT
21X0000 A.A.A. \$ 300.00
\$ _____
\$ _____

D-222

(DO NOT SIGN IN DUPLICATE)

R. Roe
R. ROE,
Captain, F.D., Disbursing Officer
S 210-455

I-provised Form
Enclosure No. 14

War Department
Finance Office
Fort Finance, Ind.,
Station No. 1500

Major Walter Cory, F.D.
(name and rank)

Disbursing Officer
(title)

SCHEDULE OF DEPOSITS, T. D. FORM NO. 6599

FOR THE MONTH OF APRIL 1943
(date)

DATE 1943	CERTIFICATE OF DEPOSIT NUMBER	AMOUNT	DISBURSING SYMBOL	DEPOSITARY
April 4	40	304.16	210-500	Huston Nat'l Bank, Indianapolis Ind.
20	41	308.64	do	do
30	43	447.05	do	do
TOTAL:		\$1,139.85		

Improvised Form
Enclosure No. 16

War Department
Finance Office
Fort Finance, Ind.,
Station No. 1500

Major Walter Cory, F.D.
(name and rank)

Disbursing Officer
(title)

SCHEDULE OF CHECKS FOR CASH

FOR THE MONTH OF APRIL 1943
(date)

DATE 1943	AMOUNT	CHECK NO.	DISBURSING SYMBOL
April 4	\$5,050.00	4304	210-500
15	3,500.00	4308	do
30	9,875.00	4317	do
30	447.05	4321	do
TOTAL:	\$18,872.05		

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[A. G. 062.11 (4-30-43).]

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

J. A. ULIO,
Major General,
The Adjutant General.

DISTRIBUTION:

D (5) ; B 1 (2) ; R 1 (3), 2-19, 55 (1).

(For explanation of symbols see FM 21-6.)



